

# STATE BOARD of ACCOUNTANCY

STATE OF FLORIDA



657

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~~1955/56~~

**1956** ANNUAL REGISTER

June 30, 1956

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**STATE BOARD  
of  
ACCOUNTANCY  
STATE OF FLORIDA**

H. M. TURNBURKE, C.P.A.  
*Chairman*

1173 N.E. CLEVELAND STREET  
CLEARWATER, FLORIDA

ROBERT M. MORGAN, C.P.A.  
*Secretary*

1620 DUPONT BUILDING  
MIAMI, FLORIDA

CHARLES C. COLLEY, JR., C.P.A.  
14 EAST WASHINGTON STREET  
ORLANDO, FLORIDA

GEORGE W. DANDELAKE, C.P.A.  
SUITE 7, 1628 SAN MARCO BOULEVARD  
JACKSONVILLE, FLORIDA

R. WARNER RING, C.P.A.  
1202 DUPONT BUILDING  
MIAMI, FLORIDA

---

ADDRESS ALL COMMUNICATIONS TO:

CLIFFORD C. BEASLEY  
*Executive Secretary*  
Box 2846  
GAINESVILLE, FLORIDA

657

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1955/56

# MEMBERSHIP

## FLORIDA STATE BOARD OF ACCOUNTANCY

### 1905 - 1956

MEMBER	DATE OF COMMISSION	TERM
*EDGAR I. MATTHEWS-----	July 22, 1905	1 Year
	Oct. 18, 1906	3 Years
	Apr. 22, 1916	3 Years
	Oct. 31, 1919	3 Years
*WALTER MUCKLOW-----	Aug. 23, 1905	2 Years
	Sept. 3, 1907	3 Years
	Dec. 12, 1911	3 Years
	Nov. 21, 1917	3 Years
*G. R. DeSAUSSURE-----	Aug. 23, 1905	3 Years
*JOHN A. HANSBROUGH-----	Mar. 11, 1909	3 Years
	Mar. 14, 1914	3 Years
	Nov. 22, 1921	3 Years
*FRANCIS M. WILLIAMS-----	Dec. 7, 1911	3 Years
	Apr. 21, 1915	3 Years
*THOMAS G. HUTCHINSON-----	Dec. 6, 1915	3 Years
H. V. FOY-----	Sept. 10, 1918	3 Years
	Apr. 21, 1927	3 Years
GEORGE H. FORD-----	Apr. 17, 1919	3 Years
	Dec. 14, 1924	3 Years
	Sept. 15, 1928	3 Years
	Aug. 25, 1931	3 Years
ROBERT PENTLAND, JR.-----	Nov. 17, 1921	3 Years
	Dec. 15, 1924	3 Years
	Sept. 15, 1928	3 Years
	Aug. 26, 1931	4 Years
	Oct. 5, 1937	4 Years
W. J. FORNEY-----	July 7, 1927	1 Year
*C. CECIL BRYANT-----	July 12, 1927	2 Years
	Aug. 21, 1931	1 Year
	Aug. 22, 1932	4 Years
*GEORGE F. McCALL-----	Oct. 10, 1928	3 Years
*CHARLES B. COSTAR-----	Aug. 17, 1929	2 Years
	Sept. 17, 1947	4 Years
*HORRIE P. ANDREWS-----	Aug. 18, 1931	2 Years
	Sept. 14, 1933	4 Years
CHARLES C. POTTER-----	Aug. 19, 1931	2 Years
	Aug. 24, 1948	4 Years
WILBUR F. DIVINE-----	Aug. 19, 1933	4 Years
ROGER W. COLE-----	Nov. 15, 1934	4 Years
LEONARD L. ABESE-----	Nov. 4, 1935	4 Years
	Oct. 7, 1939	4 Years
	Aug. 6, 1943	4 Years
*D. A. SMITH-----	Nov. 12, 1936	4 Years
	Sept. 26, 1940	4 Years
REX MEIGHEN-----	Oct. 5, 1937	4 Years
JOSEPH HARTMAN-----	Sept. 13, 1938	4 Years
	Aug. 28, 1942	4 Years
*W. F. MILTON-----	Sept. 26, 1941	2 Years
RUSSELL S. BOGUE-----	Oct. 31, 1941	4 Years
JAMES I. KELLER, JR.-----	Apr. 12, 1943	2 Years
	Aug. 19, 1945	4 Years
CLAUDE K. MILLIGAN-----	Dec. 16, 1944	4 Years
JOSEPH A. SWEENEY-----	Aug. 18, 1945	4 Years
	Nov. 5, 1949	4 Years
P. W. FISHER-----	Aug. 25, 1946	4 Years
	Feb. 25, 1952	Expires Aug. 26, 1955
HARRY BLUMIN-----	Jan. 10, 1950	4 Years
GEORGE W. DANDELAKE-----	Dec. 15, 1950	Expires Aug. 25, 1958
C. C. COLLEY, JR.-----	Sept. 2, 1952	Expires Aug. 24, 1956
H. M. TURNBURKE-----	Aug. 21, 1953	Expires Aug. 17, 1957
ROBERT M. MORGAN-----	Aug. 26, 1953	Expires Aug. 19, 1957
R. WARNER RING-----	Aug. 26, 1955	Expires Aug. 25, 1959

\* Deceased



## STATISTICS

July 1, 1955 through June 30, 1956  
FLORIDA STATE BOARD OF ACCOUNTANCY

	CPA's	PA's
Registrations — 1955 . . . . .	762	37
New CPA's . . . . .	67	
Reinstatements . . . . .	3	
	<hr/>	<hr/>
TOTAL . . . . .	832	37
Suspensions . . . . .	3	1
Deaths . . . . .	6	3
	<hr/>	<hr/>
TOTAL . . . . .	9	4
<hr/>		
Paid Individual Registrations — 1956 . . . . .	823	33
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# **A STANDARD OF PROFESSIONAL CONDUCT AND RULES DEFINING UNETHICAL PRACTICES FOR PERSONS HOLD- ING CERTIFICATES AS CERTIFIED PUBLIC ACCOUNTANTS UNDER CHAPTER 473, FLORIDA STATUTES, 1949.**

1. A Certified Public Accountant or Public Accountant shall not allow any person to practice in his name who is not in partnership with him or in his employ, and shall not certify to any accounts, exhibits, statements, schedules or other forms of accountancy work which have not been verified entirely under the supervision of himself, or a member of his firm, or associate or member of his staff.
2. The allowance, or agreement to allow, directly or indirectly, of a commission, brokerage, or other participation by the laity in the fees or profits of his professional work by a Certified Public Accountant or Public Accountant, or the acceptance, directly or indirectly, by any Certified Public Accountant or Public Accountant, practicing either on his or her own account, or as a member of a partnership or other organization, or as an employee of a Certified Public Accountant or Public Accountant, from the laity of any commission, brokerage or other participations for professional or commercial business turned over to the laity as an incident of service to clients, is unethical practice.
3. In expressing an opinion on representations in financial statements which he has examined, a Certified Public Accountant or Public Accountant shall be held guilty of unethical practice, if:
  - (a) He fails to disclose a material fact known to him which is not disclosed in the financial statements but disclosure of which is necessary to make the financial statements not misleading; or
  - (b) He fails to report any material misstatement known to him to appear in the financial statement; or
  - (c) He is grossly negligent in the conduct of his examination or in making his report thereon; or
  - (d) He fails to acquire sufficient information to warrant expression of an opinion, or his exceptions are sufficiently material to negative the expression of an opinion; or
  - (e) He fails to direct attention to any material departure from generally accepted accounting principles or to disclose any material omission of generally accepted auditing procedure applicable in the circumstances.
4. Any Certified Public Accountant or Public Accountant who has been found guilty of fraud or an attempt to defraud a client or any person, firm or corporation in connection with his professional work or business (by any court or commission, committee or other tribunal established by law) or who in his professional work or business has been guilty of conspiracy to defraud the government of the United States of America in any matters relating to Federal Income Tax, or Federal Estate Tax, or who has been barred from practice before the Treasury Department of the United States of America on account of having prepared fraudulent tax returns of any kind for a taxpayer, is deemed guilty of unethical practice.

5. Any Certified Public Accountant or Public Accountant who accepts or takes part in any engagement, either on his or her own account, or as a member of a partnership or other organization, or as the employee of a Certified Public Accountant or Public Accountant involving Income Tax, Estate Tax or other tax matters, with which the said Certified Public Accountant or Public Accountant has had prior contact as an employee of the United States Government or Political Subdivision thereof, is deemed guilty of unethical practice.
6. Any Certified Public Accountant or Public Accountant, practicing under the provisions of the above named law, who enters into a contract, expressed or implied, to perform a specific service or specific services, in consideration of the payment to such Certified Public Accountant or Public Accountant of a specified sum of money, which payment is to be for a definitely fixed amount, which amount is not based upon a per diem charge or upon the length of time required for the rendering of such service or services, and who fails to perform such service or services as he has agreed to perform, is deemed guilty of unethical conduct under the provisions of the law. This Board in determining whether or not the service or services so rendered have been or have not been rendered in accordance with the agreement with such Certified Public Accountant or Public Accountant, shall measure the extent and sufficiency of such service or services, according to the general understandings, customs and practice of the profession of public accountancy as practiced in the United States of America. In the event that this Board shall find such service or services have not been rendered in accordance with agreement, and so advises the said Certified Public Accountant or Public Accountant who shall then fail within a reasonable length of time to complete such service or services without further compensation in manner deemed satisfactory to this Board, unless excused therefrom by the client, then the said Certified Public Accountant or Public Accountant is deemed guilty of unethical conduct under the provisions of the law. PROVIDED, HOWEVER, that any person found by this Board to have been guilty of unethical conduct through failure to satisfactorily perform services as specified in this rule, and who thereafter completes the performance of such service in a manner satisfactory to this Board, within such time as to this Board shall appear to be fair and reasonable, shall not be deemed to be guilty of unethical conduct as specified in this rule.
7. The suspension and/or revocation by the Board issuing same of a certificate as Certified Public Accountant issued by another State, by virtue of which certificate the State Board of Accountancy of the State of Florida has issued to the holder thereof a reciprocity certificate as Certified Public Accountant, as provided for under Section 473.19 of the above named law, shall be taken and held as prima facie evidence of unethical conduct under the provisions of the law.
8. Any Certified Public Accountant or Public Accountant who knowingly hires anyone or has anyone in his employ who has had his certificate revoked by the State Board of Accountancy, or has been disbarred by the Treasury Department or has been convicted of a felony and has not been restored to his civil rights, is guilty of unethical practice.
9. A Certified Public Accountant or Public Accountant shall not make a competitive bid for a professional engagement in any state, territory or the

District of Columbia. As used in this rule, "bid" means knowingly submitting an offer, either orally or in writing, to perform a professional engagement for a stated fee or basis of fee when one or more other Certified Public Accountants or Public Accountants or firms thereof are also offering to perform the same professional engagement for a stated fee or basis of fee. The submission of such an offer as described in the preceding sentence will be held to have been made knowingly if it is made in response to a general invitation by the prospective client or a representative thereof, either orally or in writing, to two or more individuals and/or firms as defined in the preceding sentence, or by any form of public notice, to submit a bid or proposal to perform the professional engagement concerned; provided, however, that if the charter of a municipality as at June 13, 1956 contains a specific requirement that public accounting services be engaged only as the result of competitive bids, then the prohibition stated in this rule shall not apply to public accounting services performed for such municipality as long as the municipal charter in question contains such provision, provided there is full compliance with the procedure required in the following sentence. At the time of submitting a competitive bid or proposal to such municipality as described in the preceding sentence, the Certified Public Accountant or Public Accountant or firm thereof shall notify the Board that a bid has been submitted to such municipality, and if such bid has been made on the basis of specifications for the services to be performed, a copy of the specifications shall be transmitted to the Board with such notification.

10. A Certified Public Accountant or Public Accountant shall not express his opinion on financial statements of any enterprise financed in whole or in part by public distribution of securities, if he owns or is committed to acquire a financial interest in the enterprise which is substantial either in relation to its capital or to his own personal fortune, or if a member of his immediate family owns or is committed to acquire a substantial interest in the enterprise. A Certified Public Accountant or Public Accountant shall not express his opinion on financial statements which are used as a basis of credit if he owns or is committed to acquire a financial interest in the enterprise which is substantial either in relation to its capital or to his own personal fortune, or if a member of his immediate family owns or is committed to acquire a substantial interest in the enterprise, unless in his report he discloses such interest.
11. A Certified Public Accountant or Public Accountant shall not permit his name to be used in conjunction with an estimate of earnings contingent upon future transactions in a manner which may lead to the belief that the Certified Public Accountant or Public Accountant vouches for the accuracy of the forecast.
12. Professional service shall not be rendered or offered for a fee which shall be contingent upon the findings of such service. This rule does not apply to cases involving federal, state or other taxes, in which the findings are those of the tax authorities and not those of the accountant. Fees to be fixed by courts or other public authorities, which are therefore of an indeterminate amount at the time when an engagement is undertaken, are not regarded as contingent fees within the meaning of this rule.
13. A Certified Public Accountant or Public Accountant shall not directly or indirectly solicit clients by circulars or advertisements, nor by personal communications or interview not warranted by existing personal relations, and



he shall not encroach upon the practice of another public accountant or certified public accountant. However, any Certified Public Accountant or Public Accountant may furnish such services to those who request them.

14. Direct or indirect offer of employment shall not be made by a Certified Public Accountant or Public Accountant to an employee of another public accountant or certified public accountant without first informing such accountant. This rule shall not be construed so as to prohibit negotiations with anyone who of his own initiative or in response to public advertisement shall apply to a Certified Public Accountant or Public Accountant for employment.
15. A Certified Public Accountant or Public Accountant shall not advertise his professional attainments or services:
  - (a) The publication of what is technically known as a card is restricted to an announcement of the name, title (member of American Institute of Accountants, C.P.A., or other professional affiliation or designation), class of service and address of the person or firm, issued in connection with the announcement of change of address or membership of firm, and shall not exceed two columns in width and three inches in depth if appearing in a newspaper, and not exceed one-quarter of a page if appearing in a magazine or similar publication.
  - (b) A paid listing in a directory is restricted to the name, title, class of service, address and telephone number of the person or firm and it shall not appear in bold type, box or other form of display or in a style which differentiates it from other listings in the same directory.
16. A Certified Public Accountant or Public Accountant shall not be an officer, director, stockholder, representative or agent of any corporations engaged in the practice of public accounting in any state or territory of the United States or the District of Columbia.
17. A Certified Public Accountant or Public Accountant shall not violate the confidential relationship between himself and his client.

# Alphabetical List of CERTIFIED PUBLIC ACCOUNTANTS

## Authorized to Practice Their Profession in the State of Florida For the Year 1956

C. P. A.  
Certificate  
Number

- |       |   |
|-------|---|
| 175   | ABESS, LEONARD L.—Abess, Morgan & Altemus, 1620 duPont Building, Miami, Florida                                       |
| 794   | ADELMAN, HELEN W.—Pentland, Purvis, Keller & Co., 1701 duPont Building, Miami, Florida                                |
| 538   | AHRANO, MARK A.—Ahrano and Hosford, 201 Title Building, Tallahassee, Florida  |
| 424   | ALFORD, L. E.—P. O. Box 585, Tampa, Florida   |
| R-101 | ALFORD, WILLIAM WILCOX—Ring, Mahony & Arner, 1201 duPont Building, Miami, Florida                                     |
| 867   | ALLEN, DONALD GRANT—Allen & Allen, Petroleum Building, Tallahassee, Florida   |
| 583   | ALLEN, EVANS CRAIG—104 Petroleum Building, P. O. Box 1204, Tallahassee, Florida                                       |
| 325   | ALLEN, GEORGE E.—Allen & Gilliam, 19 Collier Arcade, Ft. Myers, Florida   |
| 827   | ALLINA, FRANZ—Harry Blumin & Co., 420 Lincoln Road, Miami Beach, Florida  |
| 275   | ALTEMUS, ROBERT M.—Abess, Morgan & Altemus, 1620 duPont Building, Miami, Florida                                      |
| 780   | ANDERSON, CARL ARTHUR—Route 3, Box 713, Gainesville, Florida  |
| 510   | ANDERSON, K. F.—248 New Pan American Bank Building, Miami, Florida  |
| 267   | ANDREWS, MERRILL H.—1816 Pearl Street, Jacksonville, Florida  |
| 618   | ANSLEY, AUGUSTUS E.—211 N.W. Randolph Circle, Tallahassee, Florida  |
| 493   | ARMSTRONG, PENDLETON R.—411 Consolidated Building, Jacksonville, Florida  |
| 54    | ARNER, W. W.—Ring, Mahony & Arner, 1201-16 duPont Building, Miami, Florida  |
| 641   | ARNOLD, RICHARD E.—516 Palmer National Bank Building, Sarasota, Florida   |
| R-72  | ARONOW, LOUIS—Bromberg, Aronow & Company, 1000 Lincoln Road, Miami Beach, Florida                                     |
| 842   | ASHABRANER, PHILIP I.—14703 Flynn Street, Puente, California  |
| R-35  | ASHMAN, EDWARD D.—Roberts & Morrow, 602 Seybold Building, Miami, Florida  |
| 729   | AUGUST, LESLIE J.—420 Lincoln Road, Miami Beach, Florida  |
| 45    | AUSTIN, ELLIOTT G.—2906 San Rafael St., Tampa, Florida  |
| 476   | AVIRETT, ABNER, JR.—208 West Pensacola Street, Tallahassee, Florida   |
| 818   | AWBREY, BONNIE B.—State Auditing Department, 720 Voncile Avenue, Tallahassee, Florida                                 |
| 385   | AYERS, CLARENCE R.—Ayers, Jureit & Bond, Washington National Building, 3300 Ponce deLeon Blvd., Coral Gables, Florida |
| 594   | BAER, GEORGE J.—Pribble, Wells & Laney, 409 American Building, P. O. Box 3667, Orlando, Florida                       |

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- 340 BAER, ROBERT H.—P. O. Box 880, Ft. Lauderdale, Florida  
 807 BAGGETT, MARVIN L.—204 Chase Street, Pensacola, Florida  
 893 BAILLIE, JOHN S.—P. O. Box 458, Tarpon Springs, Florida  
 366 BAKER, CLINTON E.—Magnolia Building, Room 3, P. O. Box 1233, Orlando, Florida  
 803 BAKER, WILLIAM KENDALL—Stovall Professional Building, P. O. Box 2109, Tampa, Florida  
 189 BALLOU, CHARLES A., JR.—c/o USOM to Liberia, W. Africa, State Department Mail Room, Washington 25, D. C.  
 284 BALLOU, JAMES E.—Room 813, 50 Whitehall Street, S.W., Atlanta, Georgia  
 606 BAMBERG, HAROLD S.—310 Congress Building, Miami, Florida  
 317 BAMFORD, WALTER C.—Elsberry Building, Belle Glade, Florida  
 410 BARFIELD, DAVID COULSON—204 West Chase Street, Pensacola, Florida  
 740 BARINEAU, MAURICE A.—P. O. Box 1211, Tallahassee, Florida  
 300 BARLOW, ANGUS S.—Potter, Bower & Co., 338 N. Main Street, Orlando, Florida  
 707 BARNES, CHARLES M.—544 E. 6th Street, Panama City, Florida  
 57 BARNES, EDWIN E.—Bureau of Internal Revenue, 3655 Hedrick Street, Jacksonville, Florida  
 301 BARNES, RICHARD L.—Hall & Fisher, 10th Floor, Schultz Building, Jacksonville, Florida  
 730 BARRS, ROBERT GRADY—Abess, Morgan & Altemus, 1620 duPont Building, Miami, Florida  
 798 BARRY, JOHN J.—806 Ponce de Leon Boulevard, Coral Gables 34, Florida  
 791 BATEMAN, JUSTUS B.—Bateman & Jeffries, Riviera Beach Bank Bldg., Riviera Beach, Florida  
 R-14 BAUER, ELMER J.—1601 - 20th Street, Vero Beach, Florida  
 766 BEAME, MILTON—2045 S. W. 82nd Court, Miami, Florida  
 314 BEARDEN, RALPH H., JR.—1753 S. W. 3rd Avenue, Miami, Florida  
 595 BECKER, ROBERT A.—Harry Blumin & Company, 420 Lincoln Road, Miami Beach, Florida  
 335 BEER, ALBERT J.—612 Ainsley Building, Miami, Florida  
 R-191 BEIGHTS, DAVID M.—c/o John B. Stetson University, DeLand, Florida  
 543 BELLA, NICHOLAS J.—P. O. Box 331, Plant City, Florida  
 356 BENJAMIN, EDWARD G.—Miami Beach First National Bank Building, Miami Beach, Florida  
 584 BENJAMIN, FRANK—Joseph Hartman & Associates, 730 Lynch Building, Jacksonville, Florida  
 781 BERMAN, DAVID M.—Resnek & Landis, 1820 S. W. 3rd Avenue, Miami, Florida  
 296 BERNSTEIN, BARNEY—Parker, Bernstein & Henriquez, 608 Chamber of Commerce Building, Miami, Florida  
 R-105 BERRY, HAROLD G.—Pentland, Purvis, Keller & Co., 1701 duPont Building, Miami, Florida  
 681 BIEBRICH, EDWARD J.—Charles B. Costar & Co., 902 First National Bank Building, Miami, Florida  
 74 BIGHAM, JAY E.—Bigham & Carter, 501 Jackson Street, Tampa, Florida  
 693 BLACKBURN, JOHN O.—321 S.W. 13th Street, Gainesville, Florida  
 226 BLAKE, ALFRED H.—Dade County Court House, Room 301, P. O. Box 1031, Miami, Florida



- 629 BLAKE, CECIL R.—1311 Harvey Building, West Palm Beach, Florida  
 701 BLANCO, MANUEL—c/o Frank J. Falsone, P. O. Box 5267, Tampa, Florida  
 452 BLANTON, EDWARD A.—1230 Ingraham Building, Miami, Florida  
 257 BLITCH, GORDON P.—718 Laura Street, P. O. Box 4794, Jacksonville, Florida  
 688 BLIZARD, RAYMOND H.—3814 N.W. 1st Avenue, Miami, Florida  
 R-73 BLUMENTHAL, MARTIN S.—7517 Bounty Avenue, Miami Beach, Florida  
 194 BLUMIN, HARRY—Harry Blumin & Company, 420 Lincoln Road, Miami Beach, Florida  
 40 BOGUE, RUSSELL S.—Russell S. Bogue & Company, 501 Morgan Street, Tampa, Florida  
 265 BOLGER, JAMES L.—Bolger & Culbertson, 447 Pan American Bank Bldg., Miami, Florida  
 648 BOND, WILLIAM—Ayers, Jureit & Bond, 3300 Ponce DeLeon Boulevard, Coral Gables, Florida  
 302 BOONE, JOHN W.—Boone & Kilgore, 221 N. Ivanhoe Boulevard, P. O. Box 751, Orlando, Florida  
 451 BORDE, GEORGE H., JR.—104½ South Florida Avenue, Lakeland, Florida  
 212 BOWER, HARRY W.—Potter, Bower & Company, 338 North Main Street, Orlando, Florida  
 592 BOWYER, HENRY E.—4900 Ninth Avenue, North, St. Petersburg, Florida  
 437 BRADFORD, HARLAND B.—1702 Barnett National Bank Bldg., Jacksonville, Florida  
 419 BRADLEY, JOHN K.—Bradley & Triplett, Box 176, Green Cove Springs, Florida  
 500 BRALEY, WILLIAM J.—Smith & Braley, Suite 244-246, 308 Tampa Street, Tampa, Florida  
 566 BRANTLEY, J. CLINTON—15054 Gulf Boulevard, Madeira Beach, St. Petersburg, Florida  
 R-102 BRATERMAN, MARTIN—300 N.E. 59th Street, Miami, Florida  
 649 BRAVERMAN, LEO—701 S. W. 27th Road, Miami, Florida  
 790 BRETHOLTZ, CHARLES H.—1200 S.W. First Street, Miami, Florida  
 R-93 BRICKMAN, MILTON—514 Metcalf Building, Orlando, Florida  
 564 BROCK, CHARLES A.—1173 N. E. Cleveland Street, Clearwater, Florida  
 108-R BROMBERG, PAUL D.—Bromberg, Aronow & Company, 1000 Lincoln Road, Miami Beach, Florida  
 R-111 BROOKMYER, SEYMOUR—Harry Blumin & Company, 420 Lincoln Road, Miami Beach, Florida  
 836 BROWN, EADWARD M.—Donald E. Gilbert, 18 Leon Building, Ft. Myers, Florida  
 234 BROWN, JAMES JOEL—37 N. E. 1st Avenue, Miami, Florida  
 685 BROWN, JOEL G.—Pentland, Purvis, Keller & Co., 1701 duPont Building, Miami, Florida  
 843 BROWN, JOHN H. H.—Potter, Bower & Company, 338 N. Main Street, Orlando, Florida  
 753 BROWN, RONALD J.—906 Edgewood Avenue, Jacksonville, Florida  
 844 BROWNYARD, GEORGE A.—P. O. Box 126, Howey-in-the-Hills, Florida  
 824 BUCHWALD, HERBERT—924 Lincoln Road, Miami Beach, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- 409 BULLOCK, CLAYTON L.—Pentland, Purvis, Keller & Co., 1701 duPont Building, Miami, Florida
- 813 BUNTING, NORMAN H.—Bunting, Comer & Company, Park Avenue at Scenic Highway, Lake Wales, Florida
- 622 BURDIN, JAMES W.—211 S. E. 1st Street, Miami, Florida
- 829 BURG, HERBERT L.—231 Plaza Building, Miami, Florida
- R-103 BURGESS, JOHN H.—436 Roth Street, Daytona Beach, Florida
- 185 BURKE, J. W.—Milligan & Burke, 925 Barnett National Bank Bldg., Jacksonville, Florida
- 512 BURKE, WILLIAM J.—Ring, Mahony & Arner, 311 Broward National Bank Building, Ft. Lauderdale, Florida
- 779 BURKHART, GERALD P.—8930 N.W. 34th Avenue Road, Miami, Florida
- 658 CAFFINA, BENJAMIN M.—350 Lincoln Road, Miami Beach, Florida
- 699 CAGLE, WILLIAM EDWIN—137 East Forsyth Street, Jacksonville, Florida
- 245 CALLAHAN, W. J.—523 duPont Building, Miami, Florida
- 324 CALLAWAY, C. C.—1017 Comeau Building, West Palm Beach, Florida
- 845 CAMPBELL, EDWARD S., JR.—Russell S. Bogue & Company, P. O. Box 2312, Tampa, Florida
- 591 CANNING, WILBERT ROSS—Sheldon, Curry, Canning & Wells, 701 Times Building, St. Petersburg, Florida
- 545 CANTRELL, JAMES F.—1115 Wallace S. Building, Tampa, Florida
- 347 CARLISLE, LAWRENCE W.—305 Morgan Street, Tampa, Florida
- 588 CARLISLE, ROBERT T.—Smith, Ryan & Carlisle, Independent Life Bldg., Jacksonville, Florida
- 460 CARLSON, MARSHALL F.—1210 Ainsley Building, Miami, Florida
- 795 CARPENTER, CHARLES M.—1017 Comeau Building, West Palm Beach, Florida
- 536 CARR, EARL GRAFF—State Auditing Department, Tallahassee, Florida
- 828 CARSON, NATHAN—1325 S. W. 21st Terrace, Miami, Florida
- R-147 CARTER, ARTHUR H.—Haskins & Sells, 1825 Barnett National Bank Bldg., Jacksonville, Florida
- 329 CARTER, SYLVANUS J.—Bigham & Carter, 501 Jackson Street, Tampa, Florida
- 637 CARTER, WILLIAM H., JR.—311 West Ashley Street, P. O. Box 23, Jacksonville, Florida
- 367 CARTY, T. VAN RHYN—Room 407, 416 Tampa Street, Tampa, Florida
- 430 CARVER, W. G.—650 Longbranch Boulevard, Jacksonville, Florida
- 817 CASHWELL, OSCAR W., JR.—Evans and Cashwell, 55 East Livingston Avenue, Orlando, Florida
- R-118 CASSELHOFF, JESSE—Room 320, 420 Lincoln Road, Miami Beach, Florida
- 439 CATLEDGE, WESLEY W., JR.—112 South Broad Street, Bainbridge, Georgia
- 506 CHIVE, THEODORE F.—M. A. Montenegro & Company, P. O. Box 789, Tampa, Florida
- 307 CHOATE, JOHN D.—416 North Adams Street, Tallahassee, Florida
- 237 CLEAVELAND, HAROLD H.—Saltmarsh, Cleaveland & Gund, 6 West Chase Street, Pensacola, Florida
- 386 CLENEAY, FRANK B.—201 Morse Arcade, P. O. Box 582, Hollywood, Florida
- 308 COCHRANE, JOHN P., JR.—214 Royal Palm Way, Palm Beach, Florida

- 768 COCHRANE, ROBERT F.—P. O. Box 731, Vero Beach, Florida  
R-92 CODD, RICHARD TRENT—1005 Kane Concourse, Bay Harbor Islands, Miami Beach, Florida  
894 COFFMAN, LOWELL HUGH—Ring, Mahony & Arner, 311 Broward National Bank Building, Ft. Lauderdale, Florida  
311 COHEN, MURRAY G.—418 Security Building, Miami, Florida  
599 COHN, STANLEY D.—Levine and Cohn, 123 N. W. 12th Avenue, Miami, Florida  
R-94 COHRON, CLAUDE I.—60 N.W. 6th Street, Miami, Florida  
710 COKER, ROBERT L.—213 South Jefferson Avenue, Peoria, Illinois  
434 COLE, FRED E.—Jacksonville Paper Company, 808 West Bay Street, Jacksonville, Florida  
R-167 COLE, ROGER W.—P. O. Box 1211, Tallahassee, Florida  
368 COLEMAN, CLAUDE D.—405 South Pineapple Avenue, Sarasota, Florida  
R-21 COLEMAN, MAXWELL L.—605 Biscayne Building, Miami, Florida  
431 COLEMAN, RAYMOND C.—203-4 Hector Building, Ft. Lauderdale, Florida  
477 COLLEY, CHARLES C., JR.—Colley & Trumbower, 14 E. Washington Street, Orlando, Florida  
674 COLLIER, MRS. MARY E.—61 N. E. 86th Street, Miami, Florida  
227 COLLINS, ROBERT L.—406 Ohio Valley Bank Building, Henderson, Kentucky  
293 COMER, H. J., JR.—Bunting, Comer & Company, Park Avenue at Scenic Highway, Lake Wales, Florida  
446 COMPTON, JACK T.—Russell S. Bogue & Company, 501 Morgan Street, P. O. Box 2312, Tampa, Florida  
247 CONLON, LYNDON C.—Pentland, Purvis, Keller & Company, 1701 duPont Building, Miami, Florida  
R-26 CONROY, JOHN F.—269 Giralda Avenue, Coral Gables, Florida  
519 CONTOPOULO, CHARLES—1527 Washington Avenue, Miami Beach, Florida  
608 COOK, MISS ALICE C.—600 McDonald Avenue, Charlotte, North Carolina  
232 COOK, ELMER W.—Bureau of Internal Revenue, 314 Plaza Building, Miami, Florida  
R-74 COOPERMAN, MONROE L.—313 Roper Building, Miami, Florida  
671 COUCH, FRANK V. B., JR.—General Engineering Department, Iowa State College, Ames, Iowa  
202 COWLES, FRANK L.—Pentland & Cowles, 414 Pierce Street, Tampa, Florida  
494 CRAFT, DONALD G.—P. O. Box 608, 6 Carpenters Building, Panama City, Florida  
327 CRAIG, T. E.—Pentland & Cowles, 302 Wallace S. Building, Tampa, Florida  
492 CREEL, LEAHMAN E., JR.—Creel & Dennison, 505 Brent Annex, Pensacola, Florida  
304 CROSLAND, CLAYTON E., JR.—Potter, Bower & Co., 226 E. Smith, Orlando, Florida  
R-16 CROWN, WILLIAM E., JR.—Crown & McCrillus, 126 Legal Building, Clearwater, Florida  
682 CULBERTSON, WILLIAM WIRT—P. O. Box 708, Coconut Grove Station, Miami 33, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- 611 CUNNINGHAM, DUDLEY H.—Williams & Cunningham, Citizens Bank Building, Gainesville, Florida
- R-39 CURRY, BYRON T.—920 S. Michigan Avenue, Chicago, Illinois
- 312 CURRY, ERIC G.—511 Eaton Street, Key West, Florida
- 270 CURRY, GEORGE B., JR.—Sheldon, Curry, Canning & Wells, 701 Times Building, St. Petersburg, Florida
- 152 CURTIS, OMER G.—16 Arnot Building, Jacksonville Beach, Florida
- 164 DALEY, WILLIAM A.—Treasury Department, Room 405, P. O. Building, Jacksonville, Florida
- R-23 DALEY, W. O.—419 Magnolia Avenue, Orlando, Florida
- 253 DANDELAKA, GEORGE W.—Suite #7, 1628 San Marco Blvd., Jacksonville, Florida
- 479 DARBY, C. DWIGHT—Darby, Darby & Odom, Stovall Professional Bldg., Tampa, Florida
- 447 DARBY, RICHARD E.—Darby, Darby & Odom, Stovall Professional Bldg., Tampa, Florida
- 571 DAVIDSON, BERNARD B.—420 Lincoln Road, Miami Beach, Florida
- 484 DAVIDSON, WALTER P.—Pentland, Purvis, Keller & Co., 1701 duPont Building, Miami, Florida
- 835 DAVIES, DANIEL R.—M. A. Montenegro & Company, P. O. Box 1188, Cocoa, Florida
- 555 DAVIS, AARON—1113 Florida Title Building, Jacksonville, Florida
- 782 DAVIS, BRUCE L., JR.—Haskins & Sells, 1825 Barnett National Bank Bldg., Jacksonville, Florida
- R-75 DAVIS, HARRY L.—504 Biscayne Building, Miami, Florida
- 276 DAVIS, JEWELL A.—Smoak, Davis & Nixon, 310 Seminole Building, Jacksonville, Florida
- 179 DAVIS, L. V.—Davis & Lundy, 502 Oak Street, Milton, Florida
- 420 DAVIS, R. WARREN—Weber, Thompson & Lefcourt, 245 Shoreland Building, Miami, Florida
- R-117 DAY, THOMAS BUCK—Ring, Mahony & Arner, 1202 duPont Building, Miami, Florida
- 620 DEAN, EVERETT K.—335 - 22nd Avenue, North, St. Petersburg, Florida
- 661 DeHON, FREDERIC T.—Himes & Himes, P. O. Box 1585, West Palm Beach, Florida
- 713 DEMRO, CONRAD G., JR.—Pentland, Purvis, Keller & Co., 1701 duPont Building, Miami, Florida
- R-58 deNARAY, IVAN L.—Horwath & Horwath, 1333 duPont Building, Miami, Florida
- 869 DENNARD, ROBERT LEE, 1334 N.E. 7th Terrace, Gainesville, Florida
- 550 DENNISON, FAYETTE, JR.—Creel & Dennison, 505 Brent Annex, Pensacola, Florida
- 558 DERBY, A. STEUART, JR.—Derby and Greene, 356 South Beach Street, Daytona Beach, Florida
- R-48 DESSAINT, LOUIS M.—Smethurst & Dessaint, 204 Shoreland Building, Miami, Florida
- 332 DILNER, PHILIP W.—414 Pan American Bank Bldg., Miami, Florida
- 142 DIVINE, WILBUR F.—711 Guaranty Building, West Palm Beach, Florida
- 456 DIXON, ORVILLE WRIGHT—3575 W. Flagler Street, Miami, Florida
- 548 DOMINICK, JULIAN K.—170 E. Washington Street, Orlando, Florida
- 604 DOWNEY, DANIEL, JR.—615 Harvey Building, West Palm Beach, Florida
- 895 DUNN, WALLACE C.—P. O. Box 612, South Miami, Florida



# ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- 203 DUNN-RANKIN, FREDERIC—P. O. Box 986, Winter Park, Florida  
 716 DURLAND, H. PRESTON—203 Plaza Building, Miami, Florida  
 303 EASTLAND, MARK W., JR.—Rex Meighen & Company, 1016 First National Bank Bldg., Tampa, Florida  
 868 EATON, WILLIAM A., JR.—State Budget Commission, Capitol Building, Tallahassee, Florida  
 527 EBER, VICTOR I.—Leavy and Eber, 1750 S. W. 3rd Avenue, Miami, Florida  
 615 EDMISTON, WILLIAM C., JR.—Edmiston and McGhin, 320 City Building, St. Augustine, Florida  
 774 EDWARDS, CHARLES H.—Ring, Mahony & Arner, 525 Barnett Bank Building, Jacksonville, Florida  
 590 EDWARDS, JAMES G.—2702 Azeele Street, Tampa, Florida  
 427 EDWARDS, JESSE B.—Hooker Building, P. O. Box 737, Plant City, Florida  
 390 EDWARDS, VIVIAN—311 Camilo Avenue, Coral Gables, Florida  
 498 EHRLICH, ALVIN A.—Pribble, Wells & Laney, 215 American Building, Orlando, Florida  
 R-104 EILEN, MISS DOROTHY—1526 Meridian Avenue, Miami Beach, Florida  
 R-25 EISENHART, ARTHUR W.—2903 College Street, Jacksonville, Florida  
 717 ELLIS, WILLIAM R.—1210 Ainsley Building, Miami, Florida  
 866 ELSBERRY, WILLARD R.—M. A. Montenegro & Company, P. O. Box 789, Tampa, Florida  
 369 ELSTON, J. IRA—195 South Pauline, Memphis, Tennessee  
 402 ENGLAND, WILLIAM R.—P. O. Box 427, Avon Park, Florida  
 148 EPPERSON, CLYDE A.—Clyde A. Epperson Audit Company, 843 Ingraham Building, Miami, Florida  
 R-18 ERB, EUGENE T.—Suite 223, 8340 N. E. 2nd Avenue, Miami, Florida  
 408 ERWIN, CHESTER D., JR.—6606 S.W. 65th Terrace, P. O. Box 895, Miami, Florida  
 239 EVANS, A. ROSS—Evans & Cashwell, Orlando Federal Savings & Loan Assn. Bldg., 55 East Livingston Avenue, Orlando, Florida  
 238 EVANS, ROBERT P., III—211 Professional Bldg., P. O. Box 1257, Lakeland, Florida  
 R-42 EVARTS, HARRY W.—1102 Prudential Building, Jacksonville, Florida  
 846 FABER, RUSSELL C.—1780 Purdy Avenue, Miami Beach, Florida  
 287 FAHS, JOHN L.—Kilgore Building, Leesburg, Florida  
 804 FALLAT, DANIEL ANDREW—2517 East Colonial Drive, Orlando, Florida  
 346 FALSONE, FRANK J.—1801½ - 21st Street, Tampa, Florida  
 874 FAY, GILBERT J.—550 Brickell Avenue, Miami, Florida  
 R-260 FEIN, JOSEPH—Fein & Hiepe, 717 Times Building, St. Petersburg, Florida  
 487 FELD, MAX P.—Weinberg & Feld, 509 Ainsley Building, Miami, Florida  
 R-86 FELIX, CHARLES E.—215 West 4th Street, Owensboro, Kentucky  
 831 FEUER, LESTER—4300 S.W. 7th Street, Miami, Florida  
 653 FINE, LOUIS—914 Congress Building, Miami, Florida  
 228 FINK, MALVERN B.—Rieders, Fink & Company, 621 Florida Title Building, Jacksonville, Florida  
 724 FINKELSTEIN, ALFRED—1750 S.W. 3rd Avenue, Miami, Florida  
 R-76 FISHER, CHARLES B.—Bolger & Culbertson, 447 Pan American Bank Bldg., Miami, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- 387 FISHER, CLYDE W.—1407 Harvey Building, West Palm Beach, Florida  
 38 FISHER, P. W.—Hall & Fisher, 10th Floor, Schultz Building, Jacksonville, Florida  
 R-98 FITZPATRICK, JAMES E.—418 Security Building, Miami, Florida  
 808 FITZPATRICK, JOHN M.—517 Sanford Atlantic National Bank Bldg., P. O. Box 1342, Sanford, Florida  
 219 FLY, J. WESLEY—Drawer 6817, Orlando, Florida  
 9 FORD, GEORGE H.—c/o Ocala Manufacturing Ice & Packing Co., Ocala, Florida  
 27 FORNEY, W. J.—908 Florida Title Building, Jacksonville, Florida  
 754 FORTIN, GEORGE EDWARD—Florida State University, Tallahassee, Florida  
 R-64 FOWLER, MRS. MARY R.—140 Corydon Drive, Miami Springs, Florida  
 R-71 FOX, ARTHUR E.—245 S. E. 1st Street, Miami, Florida  
 R-112 FOX, MARK—5652 Tanglewood Lane, Jacksonville, Florida  
 14 FOY, HUBERT V.—807 First National Bank Bldg., Tampa, Florida  
 772 FRANCE, CHARLES E.—1235 Ingraham Building, Miami, Florida  
 463 FRANCO, MICHAEL J.—Abess, Morgan & Altemus, 1620 duPont Building, Miami, Florida  
 815 FREEMAN, WILBUR S.—State Auditing Department, Tallahassee, Florida  
 875 FREDEL, LESTER—1710 Congress Building, Miami, Florida  
 R-83 FRENCH, HANS H.—2948 S.W. 38th Court, Miami, Florida  
 796 FRIEDLANDER, NORRIS L.—710 N.E. 171st Street, North Miami Beach, Florida  
 734 FRUIN, STEPHEN J.—6335 Bayridge Road, Jacksonville, Florida  
 R-67 FULLER, ALBERT E.—Haskins & Sells, 1825 Barnett National Bank Bldg., Jacksonville, Florida  
 55 FURMAN, M. G.—420 Lincoln Road, Miami Beach, Florida  
 48 GALLASPY, BEN KEITH—2 Rector Street, New York, New York  
 755 GARDINER, JOHN H.—1614 Overlook Road, Orlando, Florida  
 R-44 GASSNER, WALTER S.—Gassner & McLean, 525 Florida National Bank Bldg., St. Petersburg, Florida  
 R-113 GELLER, ROBERT—Wittenstein, Hartman & Company, 409 Metcalf Building, Orlando, Florida  
 556 GENTER, FRANK M.—8 Wingate Building, 118½ Volusia Avenue, Daytona Beach, Florida  
 851 GERSON, GARY R.—9001 Byron Avenue, Miami Beach, Florida  
 757 GIBSON, HAROLD G.—403 Chippewa, Tampa, Florida  
 418 GILBERT, DONALD E.—16 Leon Building, P. O. Box 308, Fort Myers, Florida  
 728 GILES, GORDON L.—3601 N. W. 54th Street, Miami, Florida  
 321 GILLIAM, REXFORD W.—Allen & Gilliam, 19 Collier Arcade, Ft. Myers, Florida  
 244 GILLMAN, LOUIS—1224 Ingraham Building, Miami, Florida  
 415 GLOVER, V. DUDLEY, JR.—807 Tampa Theatre Building, Tampa, Florida  
 35 GLUICK, LEWIS—946 S. W. 4th Street, Miami, Florida  
 210 GOETZ, HARRY J.—604 West Maple Avenue, Merchantville, New Jersey  
 623 GOFF, GEORGE E.—230 Raulerson Building, Ft. Pierce, Florida  
 R-30 GOLDSTEIN, BENJAMIN B.—1542 duPont Building, Miami, Florida  
 R-51 GOLDSTEIN, CHARLES Z.—320 Broadway, New York, New York

- 531 GOLDSTEIN, IRVIN M.—1904-5 Congress Building, Miami, Florida  
63 GOODRICH, CHARLES H.—Goodrich & Varnedoe, 2223 Oak Street, Jacksonville, Florida  
876 GOODWIN, HARRY J.—1210 Ainsley Building, Miami, Florida  
R-65 GORDON, DAVID M.—Olympia Building, Miami, Florida  
575 GORDON, HAROLD C.—Saltmarsh, Cleaveland & Gund, 6 West Chase Street, Pensacola, Florida  
725 GORDON, RALPH—521 Seybold Building, Miami, Florida  
732 GORDON, RICHARD W.—Hall & Fisher, 10th Floor, Shultz Bldg., Jacksonville, Florida  
R-32 GOTTLIEB, IRVING J.—Roth & Gottlieb, 712 Ainsley Building, Miami, Florida  
R-79 GOTTLIEB, MURRAY J.—Bryan Arcade Building, Ft. Lauderdale, Florida  
762 GRACE, RICHARD C.—216 Catalonia Avenue, Coral Gables, Florida  
453 GRAHAM, GEORGE G.—801 Ingraham Building, Miami, Florida  
32 GRAHAM, HOMER G.—808 Forest Drive, Tallahassee, Florida  
773 GRAVELY, ROBERT T.—P. O. Box 1211, Tallahassee, Florida  
362 GRAY, HOWARD W.—Purvis, Gray & Powers, P. O. Box 16, Gainesville, Florida  
783 GREEN, NORMAN L.—5706 Bird Road, South Miami, Florida  
603 GREENBERGER, HARRY P.—533 City Park Avenue, New Orleans, Louisiana  
616 GREENE, JACK I.—Greene & Osburn, P. O. Box 741, Sanford, Florida  
535 GREENE, SINGLETON L.—Derby and Greene, 356 South Beach Street, Daytona Beach, Florida  
370 GRIFFITH, RANDOLPH C.—Griffith & Johnston, P. O. Box 2007, Orlando, Florida  
243 GRIFFITH, T. T.—6404 N. E. 5th Avenue, Miami, Florida  
635 GRIFFITH, WALTER P.—c/o D. M. Read Co., Bridgeport, Connecticut  
826 GRODEN, ALFRED—3701 N. W. 51st Street, Miami, Florida  
319 GROSS, ELMER W.—3120 Lucaya Street, Miami, Florida  
316 GROSS, GILBERT—1612 Congress Building, Miami, Florida  
873 GRUNDWERG, MOSES J.—1820 S.W. 3rd Avenue, Miami, Florida  
507 GUIDA, ANGELO—Guida & Little, Suite 209, 518 Tampa Street Building, Tampa, Florida  
770 GUIDO, GENE J.—408 Broward National Bank Building, Ft. Lauderdale, Florida  
R-13 GUND, CHARLES F.—Saltmarsh, Cleaveland & Gund, 6 West Chase Street, Pensacola, Florida  
711 GUSTAFSON, GORDON C.—Beth M. Thompson and Company, 919 South Miami Avenue, Miami, Florida  
371 GUSTAFSON, RAYMOND H.—646 Second Avenue, South, St. Petersburg, Florida  
630 GUTTENMACHER, DAVID—1759 S. W. 3rd Avenue, Miami, Florida  
702 HACKNEY, ALFRED J.—5 Beach Patio, Naples, Florida  
134 HAINES, LELAND H.—U.S.A.F. Air Base, Bartow, Florida  
457 HALL, DAVID W.—1236 Ingraham Building, Miami, Florida  
373 HAMILTON, ROY W.—104½ South Florida Avenue, Lakeland, Florida  
374 HAMMOND, GRATAN—605 Westminster Avenue, Orlando, Florida  
600 HAMPTON, JOSEPH E.—College of Commerce, Ohio State University, Columbus, Ohio

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- 261 HARRINGTON, ALFRED D.—U. S. Treasury Department, P. O. Box 4760, Jacksonville, Florida
- 785 HARRINGTON, ALFRED D., JR.—Ring, Mahony & Arner, 311 Broward National Bank Building, Ft. Lauderdale, Florida
- 16 HARRIS, ROY R.—Harris & Schott, 1843 Hollywood Blvd., P. O. Box 351, Hollywood, Florida
- 586 HARRISON, JAMES O., JR.—1702 Barnett National Bank Bldg., Jacksonville, Florida
- 395 HART, RALPH M.—310 Citizens Building, West Palm Beach, Florida
- 225 HARTMAN, JOSEPH—Joseph Hartman & Associates, 730 Lynch Building, Jacksonville, Florida
- 522 HARTMANN, MORTEN F.—Roberts & Morrow, 602 Seybold Building, Miami, Florida
- 816 HARTSAW, KENNETH E.—W. O. Daley & Co., 419 Magnolia Avenue, Orlando, Florida
- 140 HARVEY, P. J.—Harvey & Harvey, Stovall Professional Building, P. O. Box 2109, Tampa, Florida
- 642 HARVEY, PIERCE J., JR.—Stovall Professional Building, P. O. Box 2109, Tampa, Florida
- 739 HATCHER, BENJAMIN B.—808 North Rome Avenue, Tampa, Florida
- 765 HATFIELD, MILTON H.—Ring, Mahony & Arner, 1201 duPont Building, Miami, Florida
- 820 HAWKINS, GERALD L.—711 Guaranty Building, West Palm Beach, Florida
- 483 HEARING, F. A.—404 Marion Street, Tampa, Florida
- 525 HECK, JAMES M.—2012 Ponce deLeon Blvd., Coral Gables, Florida
- 597 HELTON, HUBERT E.—State Road Department, Tallahassee, Florida
- 468 HEMMINGS, ARTHUR I.—Ring, Mahony & Arner, 1201 duPont Building, Miami, Florida
- 691 HENDERSON, WALLACE W.—State Auditing Department, Tallahassee, Florida
- 741 HENDRICKS, WILLIAM G.—P. O. Box 202, Tallahassee, Florida
- 870 HENNING, MERVIN D.—811 Magnolia Avenue, P. O. Box 1908, Orlando, Florida
- 679 HENRICHS, EARL L.—Pentland, Purvis, Keller & Co., 1701 duPont Building, Miami, Florida
- 521 HENRIQUEZ, NORCOTT S.—Parker, Bernstein & Henriquez, 608 Chamber of Commerce Bldg., Miami, Florida
- 309 HENSON, J. LEWIS—124 S. E. 2nd Street, Room 2, Ft. Lauderdale, Florida
- 578 HERNDON, WINFRED L., JR.—201 American Bank Building, P. O. Box 5213, Jacksonville, Florida
- 652 HERRIS, IRVING—Herris & Rosen, 218 Pan American Bank Bldg., Miami, Florida
- R-70 HERTZOFF, CHARLES—David Stuzin & Company, 1225 duPont Building, Miami, Florida
- 515 HERZOG, WILLIAM A.—422 N.W. 27th Avenue, Miami, Florida
- 422 HICKMAN, WILLIAM P.—P. O. Box 261, Davenport, Florida
- 837 HICKS, EMILY C.—124 N.W. 20th Drive, Gainesville, Florida
- 542 HIEPE, EDWIN—Fein & Hiepe, 717 Times Building, St. Petersburg, Florida
- R-158 HILL, GORDON M.—Haskins & Sells, 67 Broad Street, New York 4, New York



- 660 HIMES, S. HILBURN—Himes & Himes, P. O. Box 1585, West Palm Beach, Florida
- 144 HIMES, WHITNEY B.—Himes & Himes, P. O. Box 1585, West Palm Beach, Florida
- 529 HINTON, HARRY L.—5940 S. W. 73rd Street, South Miami, Florida
- 789 HIPSMAN, DAVID B.—Bromberg, Aronow & Company, 1000 Lincoln Road, Miami Beach, Florida
- 530 HIRSCH, GEORGE W.—Hirsch & Kohn, 1218 Washington Avenue, Miami Beach, Florida
- 313 HOCH, JOEL—Suite 506, Professional Building, Sunrise Center, Fort Lauderdale, Florida
- 852 HODGES, KENNETH T.—930 S.W. 36th Court, Apartment 3, Miami, Florida
- 533 HOFFENBERG, BENNIE M.—Joseph Hartman & Associates, 730 Lynch Building, Jacksonville, Florida
- R-187 HOFFMAN, LESLIE J.—Haskins & Sells, 1825 Barnett National Bank Bldg., Jacksonville, Florida
- 208 HOGLE, FRANCIS M., JR.—140½ Volusia Avenue, Daytona Beach, Florida
- 109 HOLLEY, JAMES D. A.—807 Tampa Theatre Building, Tampa, Florida
- R-52 HOLLY, EDWARD A.—1405 Congress Building, Miami, Florida
- 644 HOOTEN, RAYMOND J.—2084 Knightsbridge Road, Macon, Georgia
- 306 HORAN, WILLIAM T.—Potter, Bower & Company, 338 North Main Street, Orlando, Florida
- R-69 HORN, HAROLD—311 Lincoln Road, Miami Beach, Florida
- 712 HORTON, CHARLES R.—4525 Ponce deLeon Blvd., Coral Gables, Florida
- 838 HORWICH, RICHARD J.—1138 duPont Building, Miami, Florida
- 554 HOSFORD, JOHN W., JR.—Ahrano & Hosford, 201 Title Building, Tallahassee, Florida
- R-87 HOSKIN, ROBERT H., JR.—Morris and Peeples, 216 Catalonia Avenue, Coral Gables, Florida
- 471 HOWARD, HARLEY—George Washington Hotel, Jacksonville, Florida
- 853 HOWELL, PAUL ARNOLD—Colley & Trumbower, 19 Rutland Building, Orlando, Florida
- R-91 HUGHES, JOHN VINCENT—A. H. McClain & Company, 1530 duPont Building, Miami, Florida
- 504 HURST, HARRY E.—M. A. Montenegro & Co., 514 Franklin Street, P. O. Box 789, Tampa, Florida
- 812 HUNSBERGER, WESLEY J.—Russell S. Bogue & Co., P. O. Box 2312, Tampa, Florida
- R-31 HURWITZ, ELI—223 E. Flagler Street, Miami, Florida
- 349 ICENHOUR, JOHN E.—621 Florida Title Building, Jacksonville, Florida
- 502 INGLEY, HERBERT A., JR.—Bunting, Comer & Company, Park Avenue at Scenic Highway, Lake Wales, Florida
- 376 IRVINE, NESBITT E.—P. O. Box 2827, St. Petersburg, Florida
- 384 IRWIN, ELMER F.—203 Exchange Building, Jacksonville, Florida
- 413 ISTED, R. EUGENE—P. O. Box 3068, Orlando, Florida
- 511 JACKSON, JEROME B.—809 Biscayne Building, Miami, Florida
- 137 JAMES, BENJAMIN E.—James & Harris, 122 West Forsyth Street, Jacksonville, Florida
- 788 JEFFRIES, WILLIAM R.—Bateman & Jeffries, Riviera Beach Bank Building, Riviera Beach, Florida
- 854 JOHNSON, AMOS, JR.—Williams and Kaiser, 2200 S.W. 80th Court, Miami, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- 474 JOHNSON, CHARLES W., JR.—225 Nasrallah Building, 2720 Park Street, Jacksonville, Florida
- 761 JOHNSON, E. NOLAN—Pentland, Purvis, Keller & Co., 1701 duPont Building, Miami, Florida
- R-99 JOHNSON, ELVIN V.—3130 Euclid Avenue, Tampa, Florida
- 421 JOHNSON, HAROLD C.—Valdes & Johnson, 1224 Manatee Avenue, West, Bradenton, Florida
- 736 JOHNSON, LLOYD L.—38 North Gulf Boulevard, Indian Rocks Beach, Florida
- 877 JOHNSON, MILO M.—James & Harris, 122 West Forsyth Street, Jacksonville, Florida
- 559 JOHNSON, RICHARD P.—1008 Florida Title Building, Jacksonville, Florida
- 398 JOHNSON, ROLLO H.—616 Langford Building, Miami, Florida
- 480 JOHNSTON, JOHN A.—Griffith & Johnston, P. O. Box 2007, Orlando, Florida
- 855 JONES, JAMES W.—536 Ross Place, Orlando, Florida
- 763 JORDAN, CHARLES E.—Abess, Morgan & Altemus, 1620 duPont Building, Miami, Florida
- 24 JORDAN, JOSIAH M.—1906 Atlantic Boulevard, Jacksonville, Florida
- 596 JURIET, WILLIAM F.—Ayers, Juriet & Bond, Washington National Building, 3300 Ponce deLeon Boulevard, Coral Gables, Florida
- 353 KAISER, JULIUS H.—Williams and Kaiser, 805 Security Building, Miami, Florida
- 720 KAMINSKY, MRS. MILDRED S.—2499 Pasadena, Detroit, Michigan
- 489 KANE, C. VERNON—Horwath & Horwath, 408 Broward Bank Building, Ft. Lauderdale, Florida
- 254 KANTOR, ERWIN P.—45 Buckman Building, Jacksonville, Florida
- 467 KANTZLER, MORRIS H.—420 Lincoln Road, Miami Beach, Florida
- 756 KAPLAN, BERTRAM H.—621 Florida Title Building, Jacksonville, Florida
- 454 KARO, WILLIAM H.—Bureau of Internal Revenue, 314 Plaza Building, 245 S. E. 1st Street, Miami, Florida
- 113 KARSHNER, ROY—214 Palmer Building, Atlanta, Georgia
- 797 KASOFF, LOUIS—420 Lincoln Road, Miami Beach, Florida
- 856 KAST, MILTON B.—601 N. Rossmore Avenue, Los Angeles, California
- R-96 KATZ, ALBERT M.—8419 Braddock, University City 14, Missouri
- 104 KEEN, WILLIAM E.—406 Harvey Building, P. O. Box 347, West Palm Beach, Florida
- 118 KELLER, JAMES I., SR.—Pentland, Purvis, Keller & Co., 1701 duPont Building, Miami, Florida
- 678 KEMP, ORVIS M.—518½ Fleming Street, Key West, Florida
- 396 KENDALL, PETER C.—6821 Sunset Drive, South Miami, Florida
- 706 KENNEDY, ROBERT L.—Philips Professional Building, Winter Haven, Florida
- 645 KERFOOT, RONALD E.—2948 Calbin Boulevard, Ft. Myers, Florida
- 540 KICKLITER, GEORGE K.—1644 First Avenue, North, St. Petersburg, Florida
- 503 KILGORE, FORREST A., JR.—Boone & Kilgore, 221 North Ivanhoe Boulevard, P. O. Box 751, Orlando, Florida
- R-40 KINDELAN, JAMES W.—Ring, Mahony & Arner, 1201 duPont Building, Miami, Florida
- 857 KING, DONALD F.—3601 N.W. 54th Street, Miami, Florida
- 714 KINNEAR, CHARLES S.—100 N.E. First Avenue, Miami, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- 878 KIRK, JAMES L.—4101 San Luis, Tampa, Florida  
 628 KIRKTON, JOHN F.—Himes & Himes, 18 S. E. 4th Avenue, P. O. Box 462, Delray Beach, Florida  
 R-15 KLANDERMAN, GERALD E.—Shepard & Klanderman, 307 First Federal Building, St. Petersburg, Florida  
 677 KLEIN, M. SYLVESTER—P. O. Box 2404, Ft. Lauderdale, Florida  
 799 KLINE, DAVID L.—David Stuzin & Company, 1225 duPont Building, Miami, Florida  
 67 KLUTTZ, OREN E.—Bureau of Internal Revenue, P. O. Box 4193, Jacksonville, Florida  
 567 KNEAPLER, WILLIAM—Ainsley Building, Miami, Florida  
 696 KNIGHT, JOHN G. F.—Purvis, Gray & Powers, P. O. Box 16, Gainesville, Florida  
 775 KOHN, STEWART L.—Hirsch & Kohn, 1218 Washington Avenue, Miami Beach, Florida  
 759 KREEGER, THOMAS B., JR.—700 Ingraham Building, Miami, Florida  
 858 KUBLIN, ROSE P., (MRS.)—Route 2, Box 230, Homestead, Florida  
 738 KURTZ, HOWARD E.—Kurtz and Martin, 111 E. Robinson Avenue, P. O. Box 2726, Orlando, Florida  
 552 LADO, FRED—807 First National Bank Bldg., Tampa, Florida  
 334 LANDIS, LEO—Resnek & Landis, 1820 S. W. 3rd Avenue, Miami, Florida  
 320 LANEY, MARION G.—Pribble, Wells & Laney, 215 American Building, P. O. Box 3667, Orlando, Florida  
 544 LANG, JAMES T.—The Industrial Bank Bldg., 1st Street at 2nd Avenue, N., St. Petersburg, Florida  
 742 LARGUE, JAMES E.—205 South Baylen Street, Pensacola, Florida  
 198 LaSALLE, ATHOS L.—278 Aragon Avenue, Coral Gables, Florida  
 406 LASKY, MORTIMER—201 Western Union Building, Norfolk, Virginia  
 613 LAWLOR, HAROLD J.—828 Lake Avenue, Lake Worth, Florida  
 680 LAWRENCE, ROBERT E.—1905 Congress Building, Miami, Florida  
 377 - LEACH, G. BLAND—Kilgore Building, Leesburg, Florida  
 647 LEARNER, HOWARD—612 Ainsley Building, Miami, Florida  
 289 LEAVY, YALE M.—Leavy & Eber, 1750 S. W. 3rd Avenue, Miami, Florida  
 83 LeBARON, E. T.—Hall & Fisher, 10th Floor, Schultz Building, Jacksonville, Florida  
 326 LEE, FRANK O., JR.—Russell S. Bogue & Company, 801 Florida Theatre Building, St. Petersburg, Florida  
 229 LEFCOURT, SIDNEY—Weber, Thompson & Lefcourt, 245 Shoreland Building, Miami, Florida  
 343 LEONARD, GEORGE B.—Weber, Thompson & Lefcourt, 245 Shoreland Building, Miami, Florida  
 126 LESTER, A. GILBERT—502 Philip's Professional Bldg., Winter Haven, Florida  
 811 LEVINE, HENRY—1418 Congress Building, Miami, Florida  
 345 LEVINE, SAUL S.—Levine and Cohn, 123 N. W. 12th Avenue, Miami, Florida  
 624 LEVITCH, STANLEY B.—Weber, Thompson and Lefcourt, 245 Shoreland Building, Miami, Florida  
 R-120 LEVITT, BARNET—2309 West Flagler Street, Miami, Florida  
 786 LILLARD, URBAN L.—c/o Redi-Flame Gas Corporation, 212 North State Road #7, Hollywood, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- 165 LINDFORS, CHARLES H.—100 N. E. 3rd Avenue, P. O. Box 257, Ft. Lauderdale, Florida
- 106-R LIST, JOEL—828 Lake Avenue, Lake Worth, Florida
- R-24 LITTLE, ROBERT M.—Guida & Little, Suite 209, 518 Tampa Street Building, Tampa, Florida
- 570 LONG, MELVIN E.—3575 West Flagler Street, Miami, Florida
- 464 LOTTERMAN, LOUIS—One Lincoln Road Building, Miami Beach, Florida
- 213 LOUCKS, JOHN E.—P. O. Box 244, Haines City, Florida
- 557 LUCAS, JACK W.—205 American National Bank Bldg., Jacksonville, Florida
- 859 LUND, ROY P.—Pentland, Purvis, Keller & Company, 1701 duPont Building, Miami, Florida
- 549 LUNDY, E. HOUSTON, JR.—Davis & Lundy, 810 Florida National Bank Bldg., Pensacola, Florida
- 537 LYLE, ROBERT TERRY—2107 Grand Avenue, Kansas City, Missouri
- 378 LYNCH, THOMAS P.—308-309 Hall Building, 150 S.E. Second Street, Miami, Florida
- R-221 MACTYE, WILLIAM H.—Sharman & Mactye, 1405 First National Bank Bldg., Miami, Florida
- 433 MacWILLIAMS, ROBERT E.—1821 San Marco Boulevard, Jacksonville, Florida
- 636 MAGEE, LEWIS E.—James & Harris, 122 West Forsyth Street, Jacksonville, Florida
- R-29 MAHLER, ALEXANDER—1201 Congress Building, Miami, Florida
- 291 MAHLER, JOSEPH—1201 Congress Building, Miami, Florida
- 182 MAHONY, JOHN—Ring, Mahony & Arner, 1201 duPont Building, Miami, Florida
- R-97 MALTZ, MORTON—605 Lincoln Road, Miami Beach, Florida
- 879 MANNING, JOHN B.—Pentland, Purvis, Keller & Company, 1701 duPont Building, Miami, Florida
- 399 MANVILLE, F. G. H.—533 Seabreeze Boulevard, Daytona Beach, Florida
- 880 MARDER, BERNARD—1782 West Flagler Street, Miami, Florida
- 85 MARE, JOHN B.—362 Brent Building, Pensacola, Florida
- 482 MARKS, DAVID L.—305 Morgan Street, Tampa, Florida
- 727 MARSHALL, BYRD F.—Pentland, Purvis, Keller & Company, 411 Broward National Bank Building, Ft. Lauderdale, Florida
- 576 MARTIN, EDWARD T.—c/o Dan River Mills, Inc., Danville, Virginia
- 860 MARTIN, WILLIAM ROBERT—Kurtz and Martin, 111 E. Robinson Avenue, Orlando, Florida
- 810 MARTINEZ, MARCUS J.—320 Flagler Building, Tampa, Florida
- 758 MASSARO, FREDERICK L.—2329 Green Street, Tampa, Florida
- 733 MATTHEWS, ASHBY L., JR.—Colonial Oil Company, P. O. Box 4128, Jacksonville, Florida
- 391 MATTHEWS, JOHN A.—620 Security Building, Miami, Florida
- 771 MAULE, GRAYSON W.—Pentland, Purvis, Keller & Co., 1701 duPont Building, Miami, Florida
- 248 MAURER, W. S.—405 First Federal Building, Ft. Lauderdale, Florida
- 601 MAXWELL, RAYMOND R.—902 N. E. 19th Avenue, Ft. Lauderdale, Florida
- 670 MAY, ALBERT L.—Bureau of Internal Revenue, P. O. Box 1550, Daytona Beach, Florida
- 569 MAYERS, EUGENE—990 S. W. 1st Street, Miami, Florida



ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- 809 McABEE, WILLIAM W.—210 Kennedy Building, Pensacola, Florida  
 449 McALPIN, IRA M., JR.—207½ Orange Avenue, Ft. Pierce, Florida  
 388 McCANDLISS, R. W.—744 Ingraham Building, Miami, Florida  
 R-249 McCLAIN, A. H.—1530 duPont Building, Miami, Florida  
 574 McCLASKEY, ROBERT M.—422 N.W. 27th Avenue, Miami, Florida  
 414 McCRILLUS, ROBERT M.—Crown & McCrillus, 126 Legal Building,  
 Clearwater, Florida  
 841 McDONALD, WILLIAM H., JR.—Smoak, Davis & Nixon, 122 West  
 Forsyth Street, Jacksonville, Florida  
 605 McELYEA, STEWART D., JR.—25 South Main Street, Rm. 511, Dayton,  
 Ohio  
 614 McGHIN, ANDREW J., JR.—Edmiston & McGhin, 320 City Building,  
 St. Augustine, Florida  
 R-60 McGLONE, FRANK I.—314 Grand Opera House Building, Terre Haute,  
 Indiana  
 589 McGUIGAN, HAROLD C.—P. O. Box 407, Hazelwood, North Carolina  
 445 McLAIN, LEE W.—516 Palmer First National Bank Bldg., Sarasota,  
 Florida  
 686 McLEAN, THOMAS E.—Gassner & McLean, 525 Florida National  
 Bank Bldg., St. Petersburg, Florida  
 751 McLEOD, GLENN—202 N. W. 21st Street, Gainesville, Florida  
 619 McNAB, MAHON TERRY—Suite 505 Tampa Theatre Building, Tampa,  
 Florida  
 664 McNAMARA, JOHN D.—705 Langford Building, Miami, Florida  
 896 MEEK, EMORY L.—Tyson & Meek, 1565 Atlantic Boulevard, Jackson-  
 ville, Florida  
 580 MEEK, J. HUNTER, JR.—Tyson and Meek, 1565 Atlantic Boulevard,  
 Jacksonville, Florida  
 704 MEIGHEN, MICKEY REX—Rex Meighen & Co., 1016 First National  
 Bank Bldg., Tampa, Florida  
 56 MEIGHEN, REX—Rex Meighen & Co., 1016 First National Bank Bldg.,  
 Tampa, Florida  
 526 MERMELL, MAC—Bearden, Mermell & Miller, 1753 S.W. Third  
 Avenue, Miami, Florida  
 898 MESH, STANLEY D.—Pentland, Purvis, Keller & Company, 1701  
 duPont Building, Miami, Florida  
 277 MEYER, HARRY H.—506 Sunset Drive, Coral Gables, Florida  
 365 MILAM, RALPH L.—1920 Hendricks Avenue, P. O. Box 5066, Jack-  
 sonville, Florida  
 585 MILES, FRANK J.—Purvis, Gray & Powers, 200 N.E. First Street, P. O.  
 Box 16, Gainesville, Florida  
 561 MILLER, CHARLES S., JR.—308 Tampa Street, Tampa, Florida  
 292 MILLER, DAVID W.—Whitehair Building, DeLand, Florida  
 694 MILLER, HOWARD N.—Bearden, Mermell & Miller, 1753 S.W. Third  
 Avenue, Miami, Florida  
 342 MILLER, ROLLIN E.—220 Miracle Mile, Coral Gables, Florida  
 84 MILLIGAN, CLAUDE K.—Milligan & Burke, 925 Barnett Bank Build-  
 ing, Jacksonville, Florida  
 268 MILLIGAN, GEORGE L.—Milligan & Burke, 925 Barnett Bank Build-  
 ing, Jacksonville, Florida  
 721 MINNICH, HAROLD L.—Davis & Lundy, P. O. Box 24, Pensacola,  
 Florida  
 639 MITCHELL, FRITZ K.—Milligan & Burke, 925 Barnett National Bank  
 Bldg., Jacksonville, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- 689 MIXNER, ALBERT J.—1216 E. Colonial Drive, Orlando, Florida  
 252 MIZRAHI, JOSEPH M.—119 West Adams Street, Jacksonville, Florida  
 752 MOORE, JAMES F.—602 N. W. 13th Terrace, Gainesville, Florida  
 R-176 MORGAN, GEORGE E.—6435 - 2nd Avenue, South, St. Petersburg, Florida  
 263 MORGAN, ROBERT M.—Abess, Morgan & Altemus, 1620 duPont Building, Miami, Florida  
 833 MORRIS, BYRON—921 Florida Title Building, Jacksonville, Florida  
 215 MORRIS, CLARENCE C.—Morris and Peeples, 216 Catalonia Avenue, Coral Gables, Florida  
 528 MORROW, SYLVESTER J.—Roberts & Morrow, 602 Seybold Building, Miami, Florida  
 473 MOSHIER, WILLIAM F.—Russell S. Bogue & Company, 801 Florida Theatre Building, St. Petersburg, Florida  
 469 MOSS, GEORGE L.—Accounting Department, University of Miami, Coral Gables, Florida  
 R-68 MOSS, J. THADDEUS—11 Balch Building, Naples, Florida  
 R-59 MULLANEY, JAMES—602 Florida Theatre Building, Jacksonville, Florida  
 R-41 NETSCHER, EDWARD G.—203 Franklin Street, Tampa, Florida  
 814 NETTLES, WILLIAM MACK—1936 W. Indian Head Drive, Tallahassee, Florida  
 442 NEWKIRK, HOWARD D.—3400 W. Colonial Drive, Orlando, Florida  
 R-38 NIXON, FRANCIS C.—Smoak, Davis & Nixon, 122 West Forsyth Street, Jacksonville, Florida  
 322 NUNEZ, GEORGE T.—155 E. Summerlin Street, Bartow, Florida  
 443 ODOM, DRAKON B.—Darby, Darby & Odom, People's Hardware Building, Lake City, Florida  
 626 OLIN, BERNARD—Sidney Wasserman & Company, 420 Lincoln Road, Miami Beach, Florida  
 R-207 OLSHEN, J. W.—420 Lincoln Road, Miami Beach, Florida  
 196 OOSTERHOUDT, O. J.—1007 Barnett National Bank Building, Jacksonville, Florida  
 726 ORR, LOWELL LANE—1400 N. E. 125th Street, North Miami, Florida  
 560 OSBURN, JOSEPH KARL—210 East Colonial Drive, Orlando, Florida  
 459 OTCHIN, JOSEPH L.—145 Almeria Avenue, Coral Gables, Florida  
 750 PALKO, BERNARD E.—Ring, Mahony & Arner, 525 Barnett Bank Building, Jacksonville, Florida  
 R-34 PARKER, CHARLES PALMER—Palmer Parker & Henriquez, Chamber of Commerce Building, 141 N.E. 3rd Avenue, Miami, Florida  
 R-33 PARKER, ROBERT—Charles B. Costar & Company, 905 First National Bank Building, Miami, Florida  
 861 PASCAL, SIDNEY S.—1301 Congress Building, Miami, Florida  
 862 PATRICK, DANIEL L., JR.—9 North Hogan Street, Jacksonville, Florida  
 273 PATRICK, RAYMOND V.—501 Jackson Street, Tampa, Florida  
 534 PATTON, WILLIAM M.—Purvis, Gray & Powers, 200 N.E. First Street, Gainesville, Florida  
 881 PAUL, PHILIP—10 N.E. 3rd Avenue, Miami, Florida  
 863 PEARIMAN, MARVIN—David Stuzin & Company, 1225 duPont Building, Miami, Florida  
 458 PEEPLES, J. STEWART—Morris and Peeples, 216 Catalonia Avenue, Coral Gables, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- 360 PENNEY, HARRY E.—5944 Sunset Drive, South Miami, Florida  
 18 PENTLAND, ROBERT, JR.—Pentland, Purvis, Keller & Co., 1701  
 duPont Building, Miami, Florida  
 748 PEPPER, M. LEONARD—Petroleum Building, Tallahassee, Florida  
 687 PEREZ, FRANK J.—M. A. Montenegro & Co., P. O. Box 789, 514  
 Franklin Street, Tampa, Florida  
 231 PEREZ, WALDO F.—77 S.W. 27th Road, Miami, Florida  
 872 PERLESS, ROBERT N.—Sidney Wasserman & Company, 420 Lincoln  
 Road, Miami Beach, Florida  
 331 PERWIN, RICHARD I.—235 Lincoln Road, Miami Beach, Florida  
 328 PETERSON, CLARENCE A.—Potter, Bower & Company, 338 North  
 Main Street, Orlando, Florida  
 R-47 PFLUG, J. LYNN—P. O. Box 813, Winter Park, Florida  
 129 PHILLIPS, JOSEPH E.—203 Radio Center Building, Ft. Lauderdale,  
 Florida  
 777 PLAGER, RICHARD H.—429 Plaza Building, Miami, Florida  
 882 PLOTKIN, LAWRENCE—516 S.W. 10th Street, Miami, Florida  
 R-66 PLUMMER, WENDELL H.—420 First National Bank Bldg., Tampa,  
 Florida  
 676 POLIN, MILTON—10 N. E. 3rd Avenue, Miami, Florida  
 767 POLLAK, MELVIN—1200 S.W. First Street, Miami, Florida  
 461 POMERANTZ, LEWIS—2309 West Flagler Street, Miami, Florida  
 532 POPE, HAROLD C.—111 Harrison Avenue, Panama City, Florida  
 R-259 POST, JOSEPH A.—10 N. E. 3rd Avenue, Miami, Florida  
 20 POTTER, CHARLES C.—Potter, Bower & Co., 338 N. Main Street,  
 Orlando, Florida  
 481 POTTER, CHARLES M.—Potter, Bower & Co., 338 North Main Street,  
 Orlando, Florida  
 800 POWELL, WILLIAM J.—3228 Edgewater Drive, P. O. Box 7222,  
 Orlando, Florida  
 256 POWERS, EARL P.—Purvis, Gray & Powers, 200 N.E. First Street,  
 Gainesville, Florida  
 692 POWERS, W. F.—513-15 Florida National Bank Bldg., St. Petersburg,  
 Florida  
 864 PRATT, RICHARD WYATT—Valdes & Johnson, 1224 Manatee Avenue,  
 West, Bradenton, Florida  
 840 PRESSER, EDWIN—Flavet II, Apartment 365-A, Gainesville, Florida  
 718 PRIDE, ENOS PAUL, JR.—Stock Island, Key West, Florida  
 435 PRINCE, JAMES H.—170 Boulevard, S. E., Atlanta, Georgia  
 787 PRINS, RALPH K.—234 Biscayne Boulevard, Miami, Florida  
 44 PROSSER, DAVID S.—201½ E. Lemon Street, P. O. Box 513, Lakeland,  
 Florida  
 125 PURVIS, HUGH F.—Pentland, Purvis, Keller & Co., 1701 duPont  
 Building, Miami, Florida  
 193 PURVIS, ROY L.—Purvis, Gray & Powers, 200 N.E. First Street,  
 Gainesville, Florida  
 607 QUENTIN, LAWRENCE D.—1311 Harvey Building, West Palm Beach,  
 Florida  
 114 QUINN, JIM—420 First National Bank Bldg., Tampa, Florida  
 112 RABE, ALBERT A.—512 Florida National Bank Bldg., St. Petersburg,  
 Florida  
 R-119 RABEN, MURRAY—c/o Joseph A. Post, 10 N.E. 3rd Avenue, Miami,  
 Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- R-85 RACHLIN, NORMAN S.—145 Curtiss Parkway, Miami Springs, Florida  
 520 RADLER, SAUL—P. O. Box 99, North Miami, Florida  
 708 RAINES, ROBERT HUGH—Turnburke, Brock and Raines, 1173 N. E. Cleveland Street, Clearwater, Florida  
 587 RALSTON, ROBERT E.—Hall & Fisher, 10th Floor, Schultz Building, Jacksonville, Florida  
 392 RAMSEY, ERNEST A.—411 Fleming Street, Key West, Florida  
 70 RAMSEY, GEORGE J.—1011 Seybold Building, Miami, Florida  
 705 RASH, WINN P.—P. O. Box 8343, Tampa, Florida  
 466 RAWLS, BERNARD D.—Rawls & Ellis, 1430 duPont Building, Miami, Florida  
 665 RAYMOND, HERMAN C.—219 Roper Building, Miami, Florida  
 743 REA, GRADY W.—513 Florida National Bank Building, St. Petersburg, Florida  
 R-22 READY, SAMUEL L.—Ring, Mahony & Arner, 1201 duPont Building, Miami, Florida  
 R-222 REAMY, ROBERT L.—Haskins & Sells, 1825 Barnett National Bank Bldg., Jacksonville, Florida  
 764 REEVES, JOHN D.—4229 N.W. Second Street, Miami, Florida  
 405 RESNEK, ABRAHAM—Resnek & Landis, 1820 S. W. 3rd Avenue, Miami, Florida  
 455 RHODES, WILLIAM B.—S. E. 1st Street & Avenue C., Belle Glade, Florida  
 R-56 RIBBLER, WILLIAM—605 Lincoln Road, Miami Beach, Florida  
 51 RICHEY, MISS MARY LUELLA—Florida State University, Tallahassee, Florida  
 R-43 RICKLING, JOHN W.—1801 - 12th Street, North, St. Petersburg, Florida  
 250 RIEDERS, ROBERT M.—Rieders, Fink & Company, 621 Florida Title Building, Jacksonville, Florida  
 485 RIFE, JOHN W.—Tyler and Rife, 248 New Pan American Bank Building, Miami, Florida  
 735 RIHERD, THOMAS S.—3806 Obispo Street, Tampa, Florida  
 305 RING, JOHN R.—Ring, Mahony & Arner, 1201-16 duPont Building, Miami, Florida  
 181 RING, R. WARNER—Ring, Mahony & Arner, 1201-16 duPont Building, Miami, Florida  
 801 RIPLEY, CLARENCE B.—P. O. Box 346, Ft. Pierce, Florida  
 440 RIVERS, JOSEPH F., II—Milligan & Burke, 925 Barnett National Bank Bldg., Jacksonville, Florida  
 195 ROBERTS, CHARLES S.—Roberts & Morrow, 602 Seybold Building, Miami, Florida  
 108 ROBERTSON, J. L., 132½ Volusia Avenue, Daytona Beach, Florida  
 632 ROBINSON, WILLIS C., JR.—Hq. USAF, Compt. Acctg., APO 633, c/o Postmaster, New York, New York  
 491 ROCHE, QUENTIN C.—1030 W. Second Street, Xenia, Ohio  
 R-114 ROCHKIND, OSCAR—414 Pan American Bank Building, Miami, Florida  
 412 RODGERS, FREDERICK T.—M. A. Montenegro & Co., 514 Franklin Street, P. O. Box 789, Tampa, Florida  
 518 RODMAN, MAX H.—Weber, Thompson & Lefcourt, 245 Shoreland Building, Miami, Florida  
 49 ROEHSNER, GEORGE H.—416 Tampa Street, Tampa, Florida  
 778 ROGERS, WALTER R.—P. O. Box 251, Riverside Station, Miami, Florida



ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- 659 ROSEN, JERALD I.—Herris and Rosen, 218 Pan American Bank Building, Miami, Florida
- 883 ROSENBAUM, IRVING—10 N.E. Third Avenue, Miami, Florida
- R-37 ROSENBERG, NATHAN—2329 Coral Way, Miami, Florida
- 823 ROSENTHAL, HERSCHEL—1542 duPont Building, Miami, Florida
- 407 ROTH, EDWARD S.—Roth & Gottlieb, 712 Ainsley Building, Miami, Florida
- 335 ROTH, LOUIS R.—Roth & Gottlieb, 712 Ainsley Building, Miami, Florida
- 323 RUSSELL, CARLOS L., MAJOR—GS, Budget Division, OCA, Room 3B 675, The Pentagon, Washington, D. C.
- 416 RUSSELL, KENNETH G.—1343 Main Street, Sarasota, Florida
- 884 RUST, IRWIN C.—6725 S.W. 51st Street, Miami, Florida
- 643 RYALS, LESTER J.—2702 Azeele Street, Tampa, Florida
- 297 RYAN, MISS ELEANOR M.—1507 Security Building, Miami, Florida
- 255 RYAN, JOHN F.—Internal Revenue Service, P. O. Box 1231, Jacksonville, Florida
- 411 RYAN, WILLIAM B.—Smith, Ryan & Carlisle, Independent Life Bldg., Jacksonville, Florida
- 436 SACK, ELY J.—713 Florida Title Building, Jacksonville, Florida
- 832 SACLARIDES, C. P.—1186 N. E. Cleveland St., Clearwater, Florida
- 719 SADOFF, MILTON—Sadoff & Schwartz, 719 Seybold Building, Miami, Florida
- 655 SAFER, PAUL J.—Spear, Sheldon & Company, 235 Lincoln Road, Miami Beach, Florida
- 119 ST. JOHN, NEWTON D.—411 Florida Title Building, Jacksonville, Florida
- 744 SALATHE, FRANK P.—Saltmarsh, Cleaveland & Gund, 6 West Chase Street, Pensacola, Florida
- 541 SALB, CHESTER E.—1405 First National Bank Bldg., Miami, Florida
- 516 SALTER, ABRAHAM J.—1943 Hollywood Boulevard, Hollywood, Florida
- 278 SALTMARSH, THOMAS W.—Saltmarsh, Cleaveland & Gund, 6 West Chase Street, Pensacola, Florida
- 668 SALZER, ERWIN S.—Sheldon, Curry, Canning & Wells, 701 Times Building, St. Petersburg, Florida
- R-50 SAMMONS, CLEM H., JR.—606 Biscayne Building, Miami, Florida
- 715 SAMUELS, MARTIN—Abess, Morgan & Altemus, 1620 duPont Building, Miami, Florida
- R-88 SARAVAY, JACOB—Weber, Thompson & Lefcourt, 245 Shoreland Building, Miami, Florida
- 279 SATHRE, FLOYD M.—1953 - 71st Street, Miami Beach, Florida
- 579 SCARBOROUGH, OVID P., JR.—Internal Revenue Service, P. O. Box 4760, Jacksonville, Florida
- 490 SCHAFER, ABRAHAM—355 Lincoln Road, Miami Beach, Florida
- 897 SCHANFALD, SELWYN—10 N.E. Third Avenue, Miami, Florida
- 667 SCHELL, J. POWELL—c/o Sea Pak Corporation, St. Simons Island, Georgia
- 565 SCHINE, JEROME A.—M. A. Montenegro & Company, 514 Franklin Street, P. O. Box 789, Tampa, Florida
- 109-R SCHNEIDER, MILTON—Resnek and Landis, 1820 S. W. 3rd Avenue, Miami, Florida
- R-84 SCHOTT, ELWIN L.—Harris & Schott, P. O. Box 351, Hollywood, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- 400 SCHROERS, PAUL F.—1205 Wallingford Place, West Palm Beach,  
Florida
- 26 SCHUYLER, W. L.—840 Ingraham Building, Miami, Florida
- R-206 SCHWARTZ, DAVID M.—210 S. Franklin Street, Tampa, Florida
- 224 SCHWARTZ, GEORGE—4111 North Miami Avenue, Miami, Florida
- 672 SCHWARTZ, GILBERT B.—Sadoff & Schwartz, 719 Seybold Build-  
ing, Miami, Florida
- 749 SCOTT, NED H.—Purvis, Gray & Powers, 200 N.E. First Street, Gaines-  
ville, Florida
- R-82 SEEGER, CHARLES F.—725 N. Oleander Avenue, Daytona Beach,  
Florida
- 784 SEGAL, IRA H.—1491 N. W. 20th Street, Miami, Florida
- 87 SELDEN, CHARLES B.—1566 West Flagler Street, Miami, Florida
- 819 SELIK, MRS. YOLANDE L.—1016 Biarritz Drive, Miami Beach,  
Florida
- 139 SENSENEY, CHARLES G.—6012 - 8th Avenue, North, St. Petersburg,  
Florida
- 264 SEVERY, EVERETT W.—4301 N. W. Seventh Avenue, Miami, Florida
- 760 SHARFF, DAVID D.—610 N. E. 124th Street, North Miami, Florida
- 380 SHARMAN, VICTOR, JR.—1405 First National Bank Building, Miami,  
Florida
- 625 SHATTO, JAMES B.—1180 N. W. 73rd Street, Miami, Florida
- 448 SHEALY, ARTHUR L., JR.—Ring, Mahony & Arner, 525 Barnett  
National Bank Bldg., Jacksonville, Florida
- 107 SHELDON, E. RUSSELL—Sheldon, Curry, Canning & Wells, 701  
Times Building, St. Petersburg, Florida
- 333 SHELDON, FRED M.—Spear, Sheldon & Company, 235 Lincoln Road,  
Miami Beach, Florida
- 700 SHELTON, JOHN C.—700 - 43rd Street, South, St. Petersburg, Florida
- 438 SHELTON, JOHN W.—Hall & Fisher, 10th Floor, Schultz Building,  
Jacksonville, Florida
- 634 SHELTON, WOODROW W.—Smoak, Davis & Nixon, 122 West  
Forsyth Street, Jacksonville, Florida
- 98 SHEPARD, LEE C.—Shepard and Klanderman, 307 First Federal  
Building, St. Petersburg, Florida
- 246 SHEPARD, LEE C., JR.—309 Citizens Building, West Palm Beach,  
Florida
- 381 SHEPPARD, HENRY W.—Sheppard & Sheppard, P. O. Box 957,  
Eustis, Florida
- 690 SHEPPARD, WILSON G.—Sheppard & Sheppard, P. O. Box 957,  
Eustis, Florida
- 568 SHILLINGTON, HUGH B.—550 Brickell Avenue, Miami, Florida
- 426 SHINGLER, FRANKLIN S.—P. O. Box 88, Buena Vista, Georgia
- 509 SIDEN, NATHAN—1542 duPont Building, Miami, Florida
- 211 SIGAL, MYER O.—167 Riverside Drive, Macon, Georgia
- R-54 SILETT, HARRY—214 Royal Palm Way, Palm Beach, Florida
- 638 SILVER, JACK—Florida Title Building, Jacksonville, Florida
- 805 SILVERMAN, MARK R.—Pentland & Cowles, 414 Pierce Street,  
Tampa, Florida
- 315 SIMKOWITZ, ISIDORE B.—One Lincoln Road Building, Miami  
Beach, Florida
- 423 SIMMON, JOHN H.—1707 West Cass Street, Tampa, Florida
- 723 SIMON, GEORGE M.—Weber, Thompson and Lefcourt, 245 Shoreland  
Building, Miami, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- 709 SIMON, HAROLD E.—Internal Revenue Service, P. O. Box 1708, Miami, Florida
- 272 SINGER, ARTHUR—311 Lincoln Road, Miami Beach, Florida
- 508 SINGER, SEYMOUR D.—420 Lincoln Road, Miami Beach, Florida
- 470 SLAYTON, GEORGE H.—1900 Jetton Avenue, Tampa, Florida
- R-223 SMETHURST, B. M.—Smethurst & Dessaint, 204 Shoreland Building, Miami, Florida
- R-55 SMILES, LOUIS—Harry Blumin & Company, 420 Lincoln Road, Miami Beach, Florida
- 669 SMITH, HAROLD W.—1734 Mayview Road, Jacksonville, Florida
- 330 SMITH, J. PAUL—M. A. Montenegro & Company, 514 Franklin Street, P. O. Box 789, Tampa, Florida
- R-63 SMITH, PAUL S.—1241 Ingraham Building, Miami, Florida
- 698-B SMITH, PLATT T.—James and Harris, 122 West Forsyth Street, Jacksonville, Florida
- 417 SMITH, R. BOB—Smith & Braley, 308 Tampa Street, Tampa, Florida
- 338 SMITH, RALPH Y.—Smith, Ryan & Carlisle, Independent Life Bldg., Jacksonville, Florida
- 505 SMITH, WILLIAM MARSHALL, JR.—M. A. Montenegro & Company, P. O. Box 1188, Cocoa, Florida
- 168 SMOAK, PAUL R.—Smoak, Davis & Nixon, 310 Seminole Building, Jacksonville, Florida
- R-116 SORBER, CHARLES W.—Roberts & Morrow, 602 Seybold Building, Miami, Florida
- 650 SOUTHERN, JIM E.—Ring, Mahony & Arner, 1201-16 duPont Building, Miami, Florida
- 551 SPANN, JULIUS H.—Saltmarsh, Cleaveland & Gund, 6 West Chase Street, Pensacola, Florida
- 617 SPARKMAN, STEPHEN M., III—P. O. Box 1026, Sarasota, Florida
- 341 SPEAR, SIMEON D.—Spear, Sheldon & Company, 235 Lincoln Road, Miami Beach, Florida
- 294 SPERRY, JOSEPH A.—Sperry & Rash, P. O. Box 8343, Tampa, Florida
- R-115 SPITZER, STANLEY M.—60 South Shore Drive, Miami Beach, Florida
- 546 STAFFORD, WILLIAM H.—Rex Meighen & Company, 1016 First National Bank Bldg., Tampa, Florida
- 673 STEIN, MAX G.—816 Congress Building, Miami, Florida
- 703 STEINLEN, JOHN J.—M. A. Montenegro & Company, 514 Franklin Street, P. O. Box 789, Tampa, Florida
- R-77 STERN, ARNOLD J.—Wiener & Stern, 1302 Congress Building, Miami, Florida
- R-49 STERNSHEIN, LEWIS—20 S. E. Third Avenue, Miami, Florida
- 524 STEWART, BASIL M., JR.—Ring, Mahony & Arner, 1201-14 duPont Building, Miami, Florida
- 337 STEWART, RICHARD H.—Internal Revenue Service, 307 Water Street, Tampa, Florida
- 745 STILL, HOMER E., JR.—State Auditing Department, Knott Building, Tallahassee, Florida
- 602 STOCKTON, WILLIAM A., JR.—331 Pan-A Building, West Palm Beach, Florida
- 769 STOCKWELL, DAVID I.—203 Professional Building, Ft. Lauderdale, Florida
- 792 STOKES, ALBERT L. H.—Resnek and Landis, 1820 S. W. 3rd Avenue, Miami, Florida
- 499 STONEROCK, ROBERT F.—P. O. Box 1908, Orlando, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- R-90 STONESIFER, CHARLES C.—448 Mandalay, Clearwater, Florida  
 737 STUBBS, WILLIAM O., JR.—P. O. Box 1050, Tampa, Florida  
 258 STUZIN, DAVID—David Stuzin & Company, 1225 duPont Building, Miami, Florida  
 R-53 SULLIVAN, NORBERT P.—610 Empire Building, St. Petersburg, Florida  
 166 SWEENY, JOSEPH A.—1405 First National Bank Building, Miami, Florida  
 131 TAIT, EDWARD B.—Edward B. Tait & Company, 8017 N. E. 2nd Avenue, Miami, Florida  
 865 TAYLOR, CHARLES E., JR.—P. O. Box 471, Fort Myers, Florida  
 821 TAYLOR, CHARLES L.—1943 Hollywood Boulevard, Hollywood, Florida  
 892 TAYLOR, HAROLD C.—P. O. Box 1340, St. Petersburg, Florida  
 R-28 TERRY, LELAND E.—1030 duPont Building, Miami, Florida  
 631 THOMPSON, MRS. BETH M.—Beth M. Thompson & Company, 919 South Miami Avenue, Miami, Florida  
 389 THOMPSON, EDGAR B.—Weber, Thompson & Lefcourt, 245 Shoreland Building, Miami, Florida  
 822 THOMSON, THOMAS L.—Ring, Mahony & Arner, 1201 duPont Building, Miami, Florida  
 657 THORPE, HARRY R.—220 Catalonia Avenue, Coral Gables, Florida  
 465 TOMLINSON, ALLEN, III—Pentland, Purvis, Keller & Co., 1701 duPont Building, Miami, Florida  
 640 TORNWALL, GEORGE E., JR.—Russell S. Bogue & Company, 802 Florida Theatre Building, P. O. Box 1340, St. Petersburg, Florida  
 475 TRIPLETT, JOSEPH I.—Bradley & Triplett, P. O. Box 176, Green Cove Springs, Florida  
 286 TRIPLETT, THOMAS E.—Potter, Bower & Company, 338 North Main Street, Orlando, Florida  
 450 TRIPP, CARL G.—Bunting, Comer & Tripp, Broderick Building, Lakeland, Florida  
 830 TRIVETT, VICTOR G.—Pentland, Purvis, Keller & Co., 1701 duPont Building, Miami, Florida  
 233 TRUMBO, SILAS B.—Internal Revenue Service, P. O. Box 2593, Orlando, Florida  
 R-45 TRUMBOWER, JERROLD S.—Colley & Trumbower, 14 E. Washington Street, Orlando, Florida  
 154 TURNBURKE, H. M.—Turnburke, Brock and Raines, 1173 N. E. Cleveland Street, Clearwater, Florida  
 562 TURNER, JOHN A.—601 Hawthorne Trail, Lakeland, Florida  
 697 TURNER, LESLIE C.—Rieders, Fink & Company, 401 Robertson Building, Ocala, Florida  
 496 TURNEY, JOHN P.—116 Lee Street, Jacksonville, Florida  
 351 TYLER, W. J.—Tyler, Anderson and Rife, 248 Pan American Bank Bldg., Miami, Florida  
 553 TYSON, H. LYNTON—Tyson & Meek, 1565 Atlantic Boulevard, Jacksonville, Florida  
 344 TYTELL, BERNARD—307 Roper Building, Miami, Florida  
 871 ULMER, ESTEN A.—245 S.E. First Street, Miami, Florida  
 577 URBAN, O. RICHARD—1007 Barnett National Bank Building, Jacksonville, Florida  
 138 VALDES, JAMES F.—Valdes & Johnson, 1224 Manatee Avenue, West, Bradenton, Florida



- 280 VALDES, ROBERT E.—Rex Meighen & Company, 1016 First National Bank Bldg., Tampa, Florida
- 149 VARNEDOE, IRA J.—Goodrich & Varnedoe, 2223 Oak Street, Jacksonville, Florida
- 501 VASS, GEORGE T.—Russell S. Bogue & Company, P. O. Box 2312, Tampa, Florida
- 598 VEACH, ROBERT L.—2981 N. W. 54th Street, Miami, Florida
- 336 VILLANUEVA, FENOR—1680 S. W. 15th Street, Miami, Florida
- R-61 VINEYARD, VERNON F.—Vineyard & Company, 203 Coker Building, Winter Haven, Florida
- 793 VOGELSANG, PAUL P., JR.—Harrison Arcade, Hollywood, Florida
- 834 VOGT, ROBERT G.—140½ Volusia Avenue, Daytona Beach, Florida
- R-186 VROON, JULIUS M.—234 Biscayne Boulevard, Miami, Florida
- 731 WAAS, MAXWELL—1200 S.W. First Street, Miami, Florida
- 523 WACHA, FRANK A.—Himes & Himes, P. O. Box 1175, Stuart, Florida
- 646 WAGNER, FRED R., JR.—307 Bradford Road, P. O. Box 935, Tallahassee, Florida
- 539 WAITE, ROBERT S.—100 N.E. Third Avenue, P. O. Box 257, Ft. Lauderdale, Florida
- 486 WALKER, KENNETH D.—Pentland, Purvis, Keller & Co., 1701 duPont Building, Miami, Florida
- 612 WALKER, WALLIS L.—Brinkley Building, Tallahassee, Florida
- 684 WALLACH, HERBERT P., JR.—Harry Blumin & Company, 420 Lincoln Road, Miami Beach, Florida
- 593 WALSH, LEON G., JR.—807 Tampa Theatre Building, Tampa, Florida
- 43 WALTON, WILLIAM O.—218 Catalonia Avenue, Coral Gables, Florida
- 310 WALZ, RAY J.—304 First National Bank Bldg., Coral Gables, Florida
- 802 WARD, CHARLES H.—P. O. Box 2029, Montgomery, Alabama
- R-62 WARD, HARVEY D.—236 4th Avenue, N., Safety Harbor, Florida
- 299 WARD, J. T.—Hall & Fisher, 10th Floor, Schultz Building, Jacksonville, Florida
- 174 WARMACK, WILLIAM J.—3000 Landover Street, Alexandria, Virginia
- 209 WASSERMAN, SIDNEY—Sidney Wasserman and Company, 420 Lincoln Road, Miami Beach, Florida
- 162 WEATHERS, JOHN C.—606 Biscayne Bldg., Miami, Florida
- R-36 WEAVER, JAMES S.—118 East Broadway, Ocala, Florida
- 393 WEBB, J. HOWARD—P. O. Box 226, South Miami, Florida
- R-5 WEBER, OTTO F.—Weber, Thompson & Lefcourt, 245 Shoreland Building, Miami, Florida
- 666 WEBSTER, NORMAN A.—1201 N. E. 2nd Avenue, Miami, Florida
- 663 WEIDLING, ROLF S.—203 Radio Center Building, Ft. Lauderdale, Florida
- R-110 WEIDMANN, PAUL BOWEN—915 Whiting, Tampa, Florida
- R-19 WEINBERG, MORRIS W.—Weinberg & Feld, 509 Ainsley Building, Miami, Florida
- 288 WEINER, BENJAMIN—1428 duPont Building, Miami, Florida
- 654 WEINER, IRVING J.—432 Plaza Building, 245 S. E. 1st Street, Miami, Florida
- 361 WEINER, MILTON—3020 S.W. 4th Avenue, Miami, Florida
- 656 WEINER, SAMUEL—504 Biscayne Building, Miami, Florida
- 609 WEISGLASS, JACK—1782 West Flagler Street, Miami, Florida
- R-95 WEISS, HARRY J., JR.—Potter, Bower & Company, 338 North Main Street, Orlando, Florida

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- 99 WEISS, PAUL J.—1002 Security Building, Miami, Florida
- 747 WELCH, GEORGE D.—523 duPont Building, Miami, Florida
- 517 WELLISCH, KURT—1414 Congress Building, Miami, Florida
- 339 WELLS, GORDON W.—300 Brent Annex, Pensacola, Florida
- 283 WELLS, H. IRVIN—Pribble, Wells & Laney, 215 American Building,  
P. O. Box 3667, Orlando, Florida
- 497 WELLS, HAROLD E.—Sheldon, Curry, Canning & Wells, 701 Times  
Building, St. Petersburg, Florida
- 621 WELLS, MAXWELL W., JR.—Pribble, Wells & Laney, 215 American  
Building, P. O. Box 3667, Orlando, Florida
- 695 WENTWORTH, AUBREY D.—State Auditing Department, Tallahassee,  
Florida
- 495 WETHERINGTON, CARLTON A.—718 Florida Title Building, Jack-  
sonville, Florida
- 885 WHEELING, WILLIAM KEITH—527 Savona Avenue, Coral Gables,  
Florida
- 581 WHITE, ROBERT N.—P. O. Box 246, Cocoa, Florida
- 130 WHITFIELD, GEORGE B.—345 Merchandise Mart, Chicago 54, Illinois
- R-107 WHYTE, NELSON L.—Edward B. Tait & Co., 8017 N. E. 2nd Ave.,  
Miami, Florida
- R-78 WICKS, CHARLES F.—Baker and Wicks, P. O. Box 1233, Orlando,  
Florida
- 318 WIENER, ABRAHAM B.—Wiener & Stern, 1301 Congress Building,  
Miami, Florida
- 839 WIENER, MARVIN I.—Wiener and Stern, 1301 Congress Building,  
Miami, Florida
- 394 WILEY, C. ARTHUR—Charles B. Costar & Company, 905 First Na-  
tional Bank Building, Miami, Florida
- 21 WILKINS, M. L.—106½ E. Main Street, Lakeland, Florida
- 675 WILLIAMS, DONALD K.—2691 N. W. 7th Street, Miami, Florida
- 354 WILLIAMS, ELMO H.—Williams and Kaiser, 805 Security Building,  
Miami, Florida
- 281 WILLIAMS, GEORGE H., JR.—Vineyard & Company, 203 Coker  
Building, Winter Haven, Florida
- 582 WILLIAMS, WILLARD E.—Williams and Cunningham, Citizens Bank  
Building, Gainesville, Florida
- 886 WILLIFORD, KAY REECE—419 Magnolia Avenue, Orlando, Florida
- 401 WILLIS, BRYAN M.—State Auditing Department, Tallahassee, Florida
- 746 WILLIS, DON F.—Saltmarsh, Cleaveland & Gund, 106 E. 4th Street,  
Panama City, Florida
- 887 WILPON, ARNOLD F.—Harry Blumin & Company, 420 Lincoln Road,  
Miami Beach, Florida
- 627 WILSON, ALLAN P.—924 Lincoln Road, Miami Beach, Florida
- 428 WINN, WOODSON O.—219 Love Building, P. O. Box 794, Delray  
Beach, Florida
- 282 WINTERBURN, JACK R.—1403 Barnett Bank Building, Jacksonville,  
Florida
- 462 WINTERS, ARTHUR L.—Suite 307, Roper Building, Miami, Florida
- 478 WITTENSTEIN, JOSEPH—Wittenstein, Hartman & Co., 409 Metcalf  
Building, Orlando, Florida
- 404 WOLFE, WILLIAM A.—Room 201, Harrison Arcade, Hollywood,  
Florida
- 662 WOOD, HAYES B.—1010 Biscayne Building, Miami, Florida
- 888 WRAY, WILLIAM K.—1530 duPont Building, Miami, Florida

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- 889 WRIGHT, CARROLL D., JR.—Hall & Fisher, 10th Floor, Schultz Building, Jacksonville, Florida
- 633 WRIGHT, THOMAS C.—Smoak, Davis & Nixon, 310 Seminole Building, Jacksonville, Florida
- 403 WRIGHT, WILLIAM R.—Pentland, Purvis, Keller & Co., 1701 duPont Building, Miami, Florida
- 890 YALMAN, MAURICE LEE—Harry Blumin & Company, 420 Lincoln Road, Miami Beach, Florida
- 573 YARBOROUGH, JAMES L., JR.—5940 S. W. 73rd Street, South Miami, Florida
- 806 YARBROUGH, ORIN S.—1910 N. E. 7th Terrace, Gainesville, Florida
- 776 ZAIAC, MANUEL—600 15th Street, Miami Beach, Florida
- 825 ZALPH, BYRON—1409 N.W. 7th Avenue, Miami, Florida
- 651 ZITTRER, JOSEPH—305 N. W. 27th Avenue, Miami, Florida
- 891 ZUKOWSKA, WILHELMINA H., (MISS)—1422 Cadiz Avenue, Coral Gables, Florida

# **Alphabetical List of Firms of CERTIFIED PUBLIC ACCOUNTANTS**

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- AHRANO AND HOSFORD**—201 Title Bldg., Tallahassee, Fla.  
Mark A. Ahrano, C.P.A.; John W. Hosford, Jr., C.P.A.
- ALLEN & ALLEN**—Petroleum Building, Tallahassee, Florida; Perry, Florida  
E. C. Allen, C.P.A.; Donald G. Allen, C.P.A.
- ALLEN AND GILLIAM**—19 Collier Arcade, Box 1306, Ft. Myers, Fla.  
George E. Allen, C.P.A.; Rexford W. Gilliam, C.P.A.
- AYERS, JUREIT & BOND**—Washington National Building, 300 Ponce de Leon Boulevard, Coral Gables, Florida  
Clarence R. Ayers, C.P.A.; William F. Jureit, C.P.A.; William Bond, C.P.A.
- BAKER AND WICKS**—P. O. Box 1233, Orlando, Fla.  
C. E. Baker, C.P.A.; C. F. Wicks, C.P.A.
- BATEMAN AND JEFFRIES**—Riviera Beach Bank Bldg., Riviera Beach, Fla.  
Justus B. Bateman, C.P.A.; William R. Jeffries, C.P.A.
- BEARDEN, MERMELL & MILLER**—1753 S.W. 3rd Avenue, Miami Florida; 218 S. Krome Avenue, Homestead, Florida  
Ralph H. Bearden, Jr., C.P.A.; Mac Mermell, C.P.A.; Howard N. Miller, C.P.A.
- BIGHAM AND CARTER**—501 Jackson Street, Tampa, Fla.  
Jay E. Bigham, C.P.A.; Sylvanus J. Carter, C.P.A.
- HARRY BLUMIN & COMPANY**—420 Lincoln Road, Miami Beach, Florida  
Harry Blumin, C.P.A.; Louis Smiles, C.P.A.; Herbert P. Wallach, Jr., C.P.A.; Robert A. Becker, C.P.A.; Franz Allina, C.P.A.; Seymour Brookmyer, C.P.A.
- RUSSELL S. BOGUE & COMPANY**—501 Morgan St., P. O. Box 2312, Tampa, Florida; 801 Florida Theatre Building, St. Petersburg, Florida  
Russell S. Bogue, C.P.A.; Frank O. Lee, C.P.A.; Jack T. Compton, C.P.A.; George T. Vass, C.P.A.; George E. Tornwall, Jr., C.P.A.
- BOLGER & CULBERTSON**—447 Pan American Bank Building, Miami, Florida  
James L. Bolger, C.P.A.; W. Wirt Culbertson, C.P.A.; Charles B. Fisher, C.P.A.
- BOONE & KILGORE**—221 N. Ivanhoe Blvd., P. O. Box 751, Orlando, Fla.  
John W. Boone, C.P.A.; Forrest A. Kilgore, Jr., C.P.A.
- BRADLEY & TRIPLETT**—Box 176, Green Cove Springs, Fla.  
John K. Bradley, C.P.A.; Joseph I. Triplett, C.P.A.
- BROMBERG, ARONOW & COMPANY**—1000 Lincoln Road, Miami Beach  
Paul D. Bromberg, C.P.A.; Louis Aronow, C.P.A.; David B. Hipsman, C.P.A.
- BUNTING, COMER & COMPANY**—Park Avenue at Scenic Hwy., Lake Wales, Fla.  
H. J. Comer, Jr., C.P.A.; Norman H. Bunting, C.P.A.; Herbert A. Ingley, Jr., C.P.A.
- BUNTING, COMER & TRIPP**—Broderick Building, Lakeland, Fla.  
Norman H. Bunting, C.P.A.; H. J. Comer, Jr., C.P.A.; Carl G. Tripp, C.P.A.
- COCHRANE & COCHRANE**—200 Professional Building, Ft. Pierce, Florida  
J. P. Cochrane, Jr., C.P.A.; Robert F. Cochrane, C.P.A.
- COLLEY & TRUMBOWER**—Rutland Building, 14 E. Washington Street, Orlando, Florida  
Charles C. Colley, Jr., C.P.A.; Jerrold S. Trumbower, C.P.A.; Arnold Howell, C.P.A.



- MONROE L. COOPERMAN & COMPANY—313 Roper Building, 20 S.E. 3rd Avenue, Miami, Florida  
 Monroe L. Cooperman, C.P.A.; Irwin C. Rust, C.P.A.
- CHARLES B. COSTAR & COMPANY—905 First National Bank Building, Miami, Florida  
 Edward J. Biebrich, C.P.A.; Robert Parker, C.P.A.
- CREEL & DENNISON—505 Brent Annex, Pensacola, Fla.  
 L. E. Creel, Jr., C.P.A.; Fayette Dennison, Jr., C.P.A.
- CROWN & MCCRILLUS—126 Legal Bldg., Clearwater, Fla.  
 W. E. Crown, Jr., C.P.A.; Robert M. McCrillus, C.P.A.
- W. O. DALEY & CO.—419 Magnolia Ave., Orlando, Fla.  
 W. O. Daley, C.P.A.; K. E. Hartsaw, C.P.A.
- DARBY, DARBY & ODOM—Stovall Professional Bldg., Tampa, Fla.; Peoples Hardware Bldg., Lake City, Fla.  
 C. Dwight Darby, C.P.A.; Richard E. Darby, C.P.A.; D. B. Odom, C.P.A.
- DAVIS & LUNDY—Florida National Bank Building, Pensacola, Florida  
 L. V. Davis, C.P.A.; E. H. Lundy, Jr., C.P.A.; Harold L. Minnich, C.P.A.
- DAVIS & SILVER—1113 Florida Title Building, Jacksonville, Florida  
 Aaron Davis, C.P.A.; Jack Silver, C.P.A.
- DERBY AND GREENE—356 S. Beach St., Daytona Beach, Fla.  
 A. Steuart Derby, Jr., C.P.A.; Singleton L. Greene, C.P.A.
- WILBUR F. DIVINE & COMPANY—711 Guaranty Bldg., West Palm Beach, Fla.  
 Wilbur F. Divine, C.P.A.; Gerald L. Hawkins, C.P.A.
- DIXON & LONG—3575 W. Flagler Street, Miami, Florida  
 Orville W. Dixon, C.P.A.; Melvin E. Long, C.P.A.
- EDMISTON AND MCGHIN—City Bldg., St. Augustine, Fla.  
 William C. Edmiston, Jr., C.P.A.; Andrew J. McGhin, Jr., C.P.A.
- CLYDE A. EPPERSON AUDIT COMPANY—843 Ingraham Bldg., Miami, Fla.  
 Clyde A. Epperson, C.P.A.; Peter C. Kendall, C.P.A.
- EVANS & CASHWELL—55 East Livingston Avenue, Orlando, Florida; Knowel Building, Winter Park, Florida  
 A. Ross Evans, C.P.A.; Oscar W. Cashwell, Jr., C.P.A.
- FAHS & LEACH—Kilgore Building, Leesburg, Florida  
 John L. Fahs, C.P.A.; G. Bland Leach, C.P.A.
- FEIN & HIEPE—717 Times Bldg., St. Petersburg, Fla.  
 Joseph Fein, C.P.A.; Edwin Hiepe, C.P.A.
- GASSNER & McLEAN—525 Florida National Bank Bldg., St. Petersburg, Fla.  
 Walter S. Gassner, C.P.A.; Thomas E. McLean, C.P.A.
- GOLDSTEIN & SIDEN—1542 duPont Bldg., Miami, Fla.  
 Benjamin B. Goldstein, C.P.A.; Nathan Siden, C.P.A.
- GOODRICH & VARNEDOE—P. O. Box 1632, Jacksonville 2, Florida  
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- GREENE AND OSBURN—617 Sanford Atlantic National Bank Bldg., Sanford, Fla.  
 Jack I. Greene, C.P.A.; J. Karl Osburn, C.P.A.
- GRIFFITH & JOHNSTON—Washington St. Arcade, P. O. Box 2007, Orlando, Fla.  
 Randolph C. Griffith, C.P.A.; John A. Johnston, C.P.A.
- GUIDA & LITTLE—Suite 209, 518 Tampa Street Building, Tampa, Florida  
 Angelo Guida, C.P.A.; Robert M. Little, C.P.A.
- HALL & FISHER—10th Floor Schultz Building, 118 W. Adams Street, Jacksonville, Florida  
 P. W. Fisher, C.P.A.; E. T. LeBaron, C.P.A.; J. T. Ward, C.P.A.; R. L. Barnes, C.P.A.; John W. Shelton, C.P.A.; R. E. Ralston, C.P.A.; R. W. Gordon, C.P.A.

- HARRIS AND SCHOTT—1843 Hollywood Blvd., Hollywood, Fla.  
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- JOSEPH HARTMAN & ASSOCIATES—730 Lynch Building, Jacksonville, Florida  
Joseph Hartman, C.P.A.; Frank Benjamin, C.P.A.; Bennie M. Hoffenberg, C.P.A.
- HARTMANN AND PARKER—543 Seybold Bldg., Miami, Fla.  
Morten F. Hartmann, C.P.A.; Robert Parker, C.P.A.
- HARVEY & HARVEY—Stovall Professional Building, P. O. Box 2109, Tampa, Florida  
P. J. Harvey, C.P.A.; Pierce J. Harvey, Jr., C.P.A.; William Kendall Baker, C.P.A.
- HERRIS AND ROSEN—218 Pan American Bank Bldg., Miami, Fla.  
Irving Herris, C.P.A.; Jerald I. Rosen, C.P.A.
- HIMES & HIMES—P. O. Box 1585, West Palm Beach, Florida; 6 S.E. 5th Avenue, Delray Beach, Florida; DeHon Building, Stuart, Florida  
Whitney B. Himes, C.P.A.; S. Hilburn Himes, C.P.A.; John F. Kirkton, C.P.A.; Frank A. Wach, C.P.A.; Frederic T. DeHon, C.P.A.
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- JAMES D. A. HOLLEY & COMPANY—807 Tampa Theatre Bldg., Tampa; Washington Square Bldg., Tallahassee  
James D. A. Holley, C.P.A.; Roger W. Cole, C.P.A.; V. Dudley Glover, Jr., C.P.A.; Leon G. Walsh, Jr., C.P.A.; Maurice A. Barineau, C.P.A.; Robert T. Gravely, C.P.A.
- JAMES & HARRIS—122 W. Forsyth Street, Jacksonville, Florida  
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- JOHNSON & COMPANY—225 Nasrallah Bldg., 2720 Park St., Jacksonville, Fla.  
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- LAWLOR & LIST—828 Lake Avenue, Lake Worth, Florida; 2337 Atlantic Boulevard, Pompano Beach, Florida  
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Victor I. Eber, C.P.A.; Yale M. Leavy, C.P.A.
- LESTER & KENNEDY—Philips Professional Building, Winter Haven, Florida  
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- REX MEIGHEN & COMPANY—1016 First National Bank Bldg., Tampa, Fla.  
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- M. A. MONTENEGRO & COMPANY—514 Franklin Street, P. O. Box 789, Tampa, Florida; P. O. Box 1188, Cocoa, Florida  
J. Paul Smith, C.P.A.; Fred T. Rogers, C.P.A.; William M. Smith, Jr., C.P.A.; Theo. F. Chive, C.P.A.; Harry E. Hurst, C.P.A.; Jerome A. Schine, C.P.A.; Frank J. Perez, C.P.A.
- MORRIS & PEEPLES—216 Catalonia Avenue, Coral Gables, Fla.  
Clarence C. Morris, C.P.A.; J. Stewart Peeples, C.P.A.

- OSBURN AND GREENE—210 E. Colonial Drive, Orlando, Fla.  
J. Karl Osburn, C.P.A.; Jack I. Greene, C.P.A.
- PARKER, BERNSTEIN & HENRIQUEZ—608 Chamber of Commerce Bldg., Miami, Fla.  
Charles Palmer Parker, C.P.A.; Norcott S. Henriquez, C.P.A.; Barney Bernstein, C.P.A.
- PENTLAND & COWLES—414 Pierce Street, Tampa, Florida  
Frank L. Cowles, C.P.A.; T. E. Craig, C.P.A.; Robert Pentland, Jr., C.P.A.
- PENTLAND, PURVIS, KELLER & COMPANY—1701-17 duPont Building, Miami, Florida; 411 Broward National Bank Building, Ft. Lauderdale, Florida  
Robert Pentland, Jr., C.P.A.; Hugh F. Purvis, C.P.A.; James I. Keller, Jr., C.P.A.; Lyndon C. Conlon, C.P.A.; Allen Tomlinson, III, C.P.A.; Clayton L. Bullock, C.P.A.; William R. Wright, C.P.A.; Kenneth D. Walker, C.P.A.; Walter P. Davidson, C.P.A.; Joel G. Brown, C.P.A.; Conrad G. Demro, Jr., C.P.A.; Earl L. Henricks, C.P.A.; E. Nolan Johnson, C.P.A.
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Charles C. Potter, C.P.A.; Harry W. Bower, C.P.A.; Thomas E. Triplett, C.P.A.; Angus S. Barlow, C.P.A.; Charles M. Potter, C.P.A.; Clarence A. Peterson, C.P.A.
- PURVIS, GRAY & POWERS—200 N.E. 1st Street, P. O. Box 16, Gainesville, Florida  
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- RESNEK & LANDIS—1820 S. W. 3rd Ave., Miami, Fla.  
Abraham Resnek, C.P.A.; Leo Landis, C.P.A.
- RIEDERS, FINK & COMPANY—Florida Title Building, Jacksonville, Florida; Robertson Building, Ocala, Florida  
Robert M. Rieders, C.P.A.; Malvern B. Fink, C.P.A.; Bertram H. Kaplan, C.P.A.; Leslie C. Turner, C.P.A.
- RING, MAHONY & ARNER—1201-16 duPont Building, Miami, Florida; 522 Barnett National Bank Building, Jacksonville, Florida; 311 Broward National Bank Building, Ft. Lauderdale, Florida  
R. Warner Ring, C.P.A.; John Mahony, C.P.A.; W. W. Arner, C.P.A.; John R. Ring, C.P.A.; Arthur I. Hemmings, C.P.A.; James W. Kindelan, C.P.A.; Basil M. Stewart, Jr., C.P.A.; William J. Burke, C.P.A.; S. L. Ready, C.P.A.
- ROBERTS & MORROW—520 Seybold Building, Miami, Florida  
Charles S. Roberts, C.P.A.; Sylvester J. Morrow, C.P.A.
- ROTH & GOTTLIEB—712 Ainsley Bldg., Miami 32, Fla.  
Edward S. Roth, C.P.A.; Irving J. Gottlieb, C.P.A.
- SADOFF & SCHWARTZ—719 Seybold Building, Miami, Florida  
Milton Sadoff, C.P.A.; Gilbert B. Schwartz, C.P.A.
- SALTMARSH, CLEAVELAND & GUND—6 W. Chase St., Pensacola, Fla.; 106 E. 4th St., Panama City, Fla.  
Thomas W. Saltmarsh, C.P.A.; Harold H. Cleaveland, C.P.A.; Charles F. Gund, C.P.A.; Julius H. Spann, C.P.A.; Harold C. Gordon, C.P.A.; Don F. Willis, C.P.A.; Frank P. Salathe, C.P.A.
- SHARMAN & MACTYE—1405 First National Bank Bldg., Miami, Fla.  
Victor J. Sharman, C.P.A.; William H. Mactye, C.P.A.
- SHELDON, CURRY, CANNING & WELLS—701 Times Bldg., St. Petersburg, Fla.  
E. R. Sheldon, C.P.A.; George B. Curry, Jr., C.P.A.; Wilbert R. Canning, C.P.A.; Harold E. Wells, C.P.A.
- SHEPARD AND KLANDERMAN—307 First Federal Bldg., St. Petersburg, Fla.  
L. C. Shepard, C.P.A.; G. E. Klanderma, C.P.A.
- SHEPPARD & SHEPPARD—421 N. Bay Street, P. O. Box 957, Eustis, Florida; Room 8, Kilgore Building, Leesburg, Florida  
Henry W. Sheppard, C.P.A.; Wilson G. Sheppard, C.P.A.

# ALPHABETICAL LIST OF FIRMS OF CERTIFIED PUBLIC ACCOUNTANTS

- SHILLINGTON & FAY—550 Brickell Avenue, Miami, Florida  
Hugh B. Shillington, C.P.A.; Gilbert J. Fay, C.P.A.
- SMETHURST & DESSAINT—204 Shoreland Bldg., Miami, Fla.  
B. M. Smethurst, C.P.A.; Louis M. Dessaint, C.P.A.
- SMITH & BRALEY—308 Tampa Street, Tampa, Florida  
R. Bob Smith, C.P.A.; William J. Braley, C.P.A.
- SMITH, RYAN & CARLISLE—Independent Life Bldg., Jacksonville, Fla.  
Ralph Y. Smith, C.P.A.; William B. Ryan, C.P.A.; Robert T. Carlisle, C.P.A.
- SMOAK, DAVIS & NIXON—Suite 310, 122 W. Forsyth St., Jacksonville, Fla.  
Paul R. Smoak, C.P.A.; Jewell A. Davis, C.P.A.; Francis C. Nixon, C.P.A.;  
Thomas C. Wright, C.P.A.; Woodrow W. Shelton, C.P.A.
- SPEAR, SHELDON & COMPANY—235 Lincoln Road, Miami Beach, Florida  
Fred M. Sheldon, C.P.A.; Simeon D. Spear, C.P.A.; Paul J. Safer, C.P.A.
- SPERRY & RASH—P. O. Box 8343, Tampa, Florida; McCrory Building, 203 S.  
7th Street, Dade City, Florida  
Joseph A. Sperry, C.P.A.; Winn P. Rash, C.P.A.
- DAVID STUZIN & COMPANY—1225 duPont Building, Miami, Florida  
David Stuzin, C.P.A.; Charles Hertzoff, C.P.A.
- EDWARD B. TAIT & COMPANY—8017 N. E. 2nd Ave., Miami, Fla.  
Edward B. Tait, C.P.A.; Nelson L. Whyte, C.P.A.
- BETH M. THOMPSON & COMPANY—919 South Miami Ave., Miami, Fla.  
Beth M. Thompson, C.P.A.; Gordon C. Gustafson, C.P.A.
- TURNBURKE, BROCK & RAINES—1173 N. E. Cleveland St., Clearwater, Fla.  
Harry M. Turnburke, C.P.A.; Charles A. Brock, C.P.A.; Robert H. Raines,  
C.P.A.
- TYLER & RIFE—248 Pan American Bank Building, Miami, Florida  
W. J. Tyler, C.P.A.; John W. Rife, C.P.A.
- TYSON AND MEEK—1565 Atlantic Blvd., Jacksonville, Fla.  
H. Lynton Tyson, C.P.A.  
J. Hunter Meek, Jr., C.P.A.
- VALDES & JOHNSON—1224 Manatee Avenue, W., Bradenton, Florida  
James F. Valdes, C.P.A.; Harold C. Johnson, C.P.A.; Richard W. Pratt, C.P.A.
- VINEYARD & COMPANY—203 Coker Bldg., Winter Haven, Fla.  
Vernon F. Vineyard, C.P.A.; George H. Williams, Jr., C.P.A.
- SIDNEY WASSERMAN AND COMPANY—420 Lincoln Rd., Miami Beach, Fla.  
Sidney Wasserman, C.P.A.; Bernard Olin, C.P.A.
- WEBER, THOMPSON & LEFCOURT—245 Shoreland Building, Miami, Florida  
Otto F. Weber, C.P.A.; Edgar B. Thompson, C.P.A.; Sidney Lefcourt, C.P.A.;  
Stanley B. Levitch, C.P.A.; R. Warren Davis, C.P.A.; George M. Simon, C.P.A.
- WEINBERG & FELD—509 Ainsley Building, Miami, Florida  
Morris W. Weinberg, C.P.A.; Max P. Feld, C.P.A.
- WEISGLASS & MARDER—1782 W. Flagler Street, Miami, Florida  
Jack Weisglass, C.P.A.; Bernard Marder, C.P.A.
- WICKS, THOMPSON & BROWNYARD—501 Magnolia Ave., Orlando, Florida  
Beth M. Thompson, C.P.A.; Charles F. Wicks, C.P.A.; George A. Brownyard,  
C.P.A.
- WIENER AND STERNS—1301 Congress Building, Miami, Florida  
A. B. Wiener, C.P.A.; Arnold J. Stern, C.P.A.; Marvin I. Wiener, C.P.A.
- WILLIAMS & CUNNINGHAM—Citizens Bank Bldg., Gainesville, Fla.  
Willard E. Williams, C.P.A.; Dudley H. Cunningham, C.P.A.
- WILLIAMS AND KAISER—805 Security Bldg., Miami, Fla.  
Elmo H. Williams, C.P.A.; Julius H. Kaiser, C.P.A.
- WITTENSTEIN, HARTMAN & COMPANY—409 Metcalf Building, Orlando,  
Florida  
Joseph Hartman, C.P.A.; Joseph Wittenstein, C.P.A.



# Alphabetical List of PUBLIC ACCOUNTANTS

Authorized to Practice  
Their Profession in the State of Florida  
For the Year 1956

P.A.  
Certificate  
Number

- 359 ANDREWS, JOHN—P. O. Box 3291, Tampa, Fla.
- 362 BARNES, M. H.—702 Citizens & Southern National Bank Bldg., Atlanta, Ga.
- 108 BELL, WILLIAM H.—Haskins & Sells, 1825 Barnett National Bank Bldg., Jacksonville, Fla.
- 7 BOYLE, JOHN C.—415 Crozer Bldg., Chester, Penn.
- 353 CLARKE, I. LLOYD—P. O. Box 520, 210 City Bldg., St. Augustine, Fla.
- 122 DAWSON, HOLLIS B.—313 Datura St., West Palm Beach, Fla.
- 234 DEVLIN, PHILIP—P. O. Box 83, 220 North 7th Street, Palatka, Florida
- 19 DISMORE, GEORGE B.—1350 E. Adams Street, Jacksonville, Fla.
- 235 DUNCAN, E. ALEXANDER—131 E. Bay St., Jacksonville, Fla.
- 341 DUNN, MOREY—714 Florida Avenue, West Palm Beach, Fla.
- 473 FIELD, WILLIAM H.—P. O. Box 287, Miami Springs, Fla.
- 128 FLUNO, ARTHUR S.—781 Antionette Avenue, Winter Park, Fla.
- 131 FOYE, ARTHUR B.—Haskins & Sells, 1825 Barnett National Bank Bldg., Jacksonville, Fla.
- 133 GANE, O. A.—315 Fern Street, West Palm Beach, Fla.
- 244 GENTRY, WILLIAM O.—P. O. Box 2504, Sarasota, Fla.
- 466 GIVEN, A. F.—319 N. E. 2nd Avenue, Miami, Fla.
- 380 GLUNTS, JAMES D.—31 Milk St., Boston, Mass.
- 249 HACKNEY, JAMES H.—4244 Vacation Lane, Arlington 7, Va.
- 34 HENSON, MISS M. GLENN—310 Professional Bldg., Bradenton, Fla.
- 143 HORWATH, ERNEST B.—Horwath & Horwath, 1333 duPont Bldg., Miami, Fla.
- 147 HORWATH, JOHN N.—Horwath & Horwath, 100 W. Monroe Street, Chicago, Illinois
- 356 JONES, EDWIN P.—1115 E. Colonial Dr., Orlando, Fla.
- 392 LEPPARD, WILLIAM M.—1430 W. Peachtree Street, N.W., Atlanta, Georgia
- 276 MARTZ, ROLLIE C.—2047 - 21st Ave., N., St. Petersburg, Fla.
- 272 McGEE, F. E.—P. O. Box 458, Riverside Station, Miami, Fla.
- 401 MILLER, GEORGE B.—152 N. E. 92nd St., Miami, Fla.
- 292 PACE, MURL E.—254 So. Orange Avenue, Orlando, Florida
- 299 PRATT, HENRY J.—1300 1st National Bldg., Birmingham, Ala.
- 66 PRIBBLE, ROLAND C.—Pribble, Wells & Laney, 215 American Bldg., P. O. Box 3667, Orlando, Fla.
- 421 SAWYER, CLIFTON A.—2141 Elmwood Avenue, Norwood 7, Rhode Island
- 177 SCHWARTZ, MAX—945 Main St., Bridgeport, Conn.
- 467 SCHWERTFEGER, GEORGE—206 W. Lafayette Street, Tampa, Florida
- 188 TOTH, LOUIS—Horwath & Horwath, 1333 duPont Bldg., Miami, Fla.



# **Alphabetical List of Firms of PUBLIC ACCOUNTANTS**

**Authorized to Practice  
Their Profession in the State of Florida  
For the Year 1956**

**HASKINS & SELLS**—1825 Barnett National Bank Building, Jacksonville, Florida  
Arthur H. Carter, C.P.A.; William H. Bell, P.A.; Arthur B. Foye, P.A.; Gordon  
M. Hill, C.P.A.; Robert L. Reamy, C.P.A.

**HORWATH AND HORWATH**—1333 duPont Building, Miami, Florida; 408  
Broward National Bank Building, Ft. Lauderdale, Florida  
Ernest B. Horwath, P.A.; John N. Horwath, P.A.; Louis Toth, P.A.; C. Vernon  
Kane, C.P.A.; I. L. de Naray, C.P.A.

**PRIBBLE, WELLS & LANEY**—215 American Bldg., P. O. Box 3667, Orlando,  
Fla.  
R. C. Pribble, P.A.; H. Irvin Wells, C.P.A.; Marion G. Laney, C.P.A.; A. A.  
Ehrlich, C.P.A.; Maxwell W. Wells, Jr., C.P.A.; George J. Baer, C.P.A.

# Geographical List of CERTIFIED AND PUBLIC ACCOUNTANTS

Authorized to Practice  
Their Profession in the State of Florida  
For the Year 1956

## AVON PARK

ENGLAND, WILLIAM R., C.P.A.;  
P. O. Box 427

## BARTOW

HAINES, LELAND H., C.P.A.; U. S.  
A. F. Air Base

NUNEZ, GEORGE T., C.P.A.; 155 E.  
Summerlin Street

## BELLE GLADE

BAMFORD, WALTER C., C.P.A.;  
Elsberry Bldg.

RHODES, WILLIAM B., C.P.A.; S.  
E. 1st Street and Avenue C.

## BRADENTON

JOHNSON, HAROLD C., C.P.A.;  
Valdes & Johnson, 1224 Manatee Ave.,  
W.

PRATT, RICHARD WYATT, C.P.A.;  
c/o Valdes & Johnson, 1224 Manatee  
Avenue, West

VALDES, JAMES F., C.P.A.; Valdes  
& Johnson, 1224 Manatee Ave., W.

HENSON, MISS M. GLENN, P.A.;  
310 Professional Bldg.

## CLEARWATER

BROCK, CHARLES A., C.P.A.; Turn-  
burke, Brock and Raines, 1173 N.E.  
Cleveland St.

CROWN, WILLIAM E., JR., C.P.A.;  
Crown & McCrillus, 126 Legal Bldg.

McCRILLUS, ROBERT M., C.P.A.;  
Crown & McCrillus, 126 Legal Bldg.

RAINES, ROBERT HUGH, C.P.A.;  
Turnburke, Brock and Raines, 1173  
N.E. Cleveland St.

SACLARIDES, C. P., C.P.A.; 1186 N.  
E. Cleveland St.

STONESIFER, CHARLES CAROLL,  
C.P.A.; 448 Mandalay

TURNBURKE, H. M., C.P.A.; Turn-  
burke, Brock and Raines, 1173 N.E.  
Cleveland St.

## COCOA

DAVIES, DANIEL R., C.P.A.; M. A.  
Montenegro & Co., P. O. Box 1188

SMITH, WILLIAM MARSHALL,  
JR., C.P.A.; M. A. Montenegro & Co.,  
P. O. Box 1188

WHITE, ROBERT N., C.P.A.; P. O.  
Box 246

## DAVENPORT

HICKMAN, WILLIAM P., C.P.A.;  
P. O. Box 261

## DAYTONA BEACH

BURGESS, JOHN H., C.P.A.; 436  
Roth Street

DERBY, A. STEUART, JR., C.P.A.;  
Derby and Greene, 356 S. Beach St.

GENTER, FRANK M., C.P.A.; Win-  
gate Bldg.

GREENE, SINGLETON L., C.P.A.;  
Derby and Greene, 356 S. Beach St.

HOGLE, FRANCIS M., JR., C.P.A.;  
140½ Volusia Ave.

MANVILLE, F. G. H., C.P.A.; 533  
Seabreeze Blvd.

MAY, ALBERT, C.P.A.; Bureau of In-  
ternal Revenue, P. O. Box 1550

ROBERTSON, J. L., C.P.A.; 132½ Vo-  
lusia Ave.

SEEGER, CHARLES F., C.P.A.; 725  
N. Oleander Avenue

VOGT, ROBERT G., C.P.A.; 140½  
Volusia Ave.

## DeLAND

BEIGHTS, DAVID M., C.P.A.; c/o  
John B. Stetson University

MILLER, DAVID W., C.P.A.; White-  
hair Building

## DELRAY BEACH

KIRKTON, JOHN F., C.P.A.; Himes  
& Himes, 18 S. E. Fourth Ave., P. O.  
Box 462

WINN, WOODSON O., C.P.A.; P. O.  
Box 794

## EUSTIS

SHEPPARD, HENRY W., C.P.A.;  
Sheppard & Sheppard, Box 957

SHEPPARD, WILSON G., C.P.A.;  
Sheppard & Sheppard, Box 957

**FORT LAUDERDALE**

- BAER, ROBERT N., C.P.A.; P. O. Box 880
- BURKE, WILLIAM J., C.P.A.; Ring, Mahony & Arner, 311 Broward National Bank Building
- COFFMAN, LOWELL HUGH, JR., C.P.A.; Ring, Mahony & Arner, 311 Broward National Bank Building
- COLEMAN, RAYMOND C., C.P.A.; 203-4 Hector Bldg.
- GUIDO, GENE J., C.P.A.; 408 Broward National Bank Building
- HARRINGTON, ALFRED D., JR., C.P.A.; Ring, Mahony & Arner, 311 Broward National Bank Building
- HENSON, J. LEWIS, C.P.A.; 124 E. Second St., Rm. 2
- HOCH, JOEL, C.P.A.; Suite 506, Professional Building, Sunrise Center
- KANE, C. VERNON, C.P.A.; Horwath & Horwath, 408 Broward National Bank Building
- KLEIN, M. SYLVESTER, C.P.A.; P. O. Box 2404
- LINDFORS, CHARLES H., C.P.A.; 100 N. E. 3rd Ave., P. O. Box 257
- MARSHALL, BYRD F., C.P.A.; Pentland, Purvis, Keller & Company, 411 Broward National Bank Building
- MAURER, W. C., C.P.A.; 405 First Federal Bldg.
- MAXWELL, RAYMOND R., C.P.A.; 902 N. E. 19th Ave.
- PHILLIPS, JOSEPH E., C.P.A.; 203 Radio Center Bldg.
- STOCKWELL, DAVID I., C.P.A.; 203 Professional Building
- WAITE, ROBERT S., C.P.A.; 100 N.E. 3rd Avenue, P. O. Box 257
- WEIDLING, ROLF S., C.P.A.; 203 Radio Center Bldg.

**FORT MYERS**

- ALLEN, GEORGE E., C.P.A.; Allen & Gilliam, 19 Collier Arcade
- BROWN, EADWARD M., C.P.A.; 18 Leon Building
- GILBERT, DONALD E., C.P.A.; 16 Leon Bldg., P. O. Box 308
- GILLIAM, REXFORD W., C.P.A.; Allen & Gilliam, 19 Collier Arcade
- KERFOOT, RONALD E., C.P.A.; 2948 Calvin Boulevard
- TAYLOR, CHARLES E., C.P.A.; P. O. Box 471

**FORT PIERCE**

- GOFF, GEORGE E., C.P.A.; 230 Raulerson Bldg.
- McALPIN, IRA M., JR., C.P.A.; 207½ Orange Avenue
- RIPLEY, CLARENCE B., C.P.A.; P. O. Box 346

**GAINESVILLE**

- ANDERSON, CARL A., C.P.A.; Rt. 3, Box 713
- BLACKBURN, JOHN O., C.P.A.; 321 S.W. 13th Street
- CUNNINGHAM, DUDLEY H., C.P.A.; Williams & Cunningham, Citizens Bank Bldg.
- DENNARD, ROBERT LEE, C.P.A.; 1334 N.E. 7th Terrace
- GRAY, HOWARD W., C.P.A.; Purvis, Gray & Powers, P. O. Box 16
- HICKS, EMILY C., C.P.A.; 124 N.W. 20th Drive
- KNIGHT, JOHN G. F., C.P.A.; Purvis, Gray & Powers, P. O. Box 16
- McLEOD, GLENN, C.P.A.; 1103 N. W. 22nd Ave.
- MILES, FRANK J., C.P.A.; Purvis, Gray & Powers, P. O. Box 16, 200 N.E. 1st Street
- MOORE, JAMES F., C.P.A.; 602 N. W. 13th Terrace
- PATTON, WILLIAM M., C.P.A.; Purvis, Gray & Powers, P. O. Box 16, 200 N.E. 1st Street
- POWERS, EARL P., C.P.A.; Purvis, Gray & Powers, P. O. Box 16, 200 N.E. 1st Street
- PRESSER, EDWIN, C.P.A.; Flavet II, Apt. 365-A
- PURVIS, ROY L., C.P.A.; Purvis, Gray & Powers, P. O. Box 16, 200 N.E. 1st Street
- SCOTT, NED H., C.P.A.; Purvis, Gray & Powers, P. O. Box 16, 200 N.E. 1st Street
- WILLIAMS, WILLARD E., C.P.A.; Williams and Cunningham, Citizens Bank Bldg.
- YARBROUGH, ORIN S., C.P.A.; 1910 N. E. 7th Terrace

**GREEN COVE SPRINGS**

- BRADLEY, JOHN K., C.P.A.; Bradley & Triplett, Box 176
- TRIPLETT, JOSEPH I., C.P.A.; Bradley & Triplett, Box 176

# **HAINES CITY**

LOUCKS, JOHN E., C.P.A.; P. O. Box 244

# **HOLLYWOOD**

CLENEAY, FRANK B., C.P.A.; 201 Morse Arcade, P. O. Box 582

HARRIS, ROY R., C.P.A.; Harris & Schott, 1843 Hollywood Blvd., P. O. Box 351

LILLARD, URBAN L., C.P.A.; c/o Redi-Flame Gas Corp., 212 N. State Road #7

SALTER, ABRAHAM J., C.P.A.; 1943 Hollywood Blvd.

SCHOTT, ELWIN L., C.P.A.; Harris & Schott, 1843 Hollywood Blvd., P. O. Box 351

TAYLOR, CHARLES L., C.P.A.; 1943 Hollywood Blvd.

VOGELSANG, PAUL P., JR., C.P.A.; Harrison Arcade

WOLFE, WILLIAM A., C.P.A.; Room 201, Harrison Arcade

# **HOMESTEAD**

KUBLIN, ROSE P., MRS., C.P.A.; Rt. 2, Box 230

# **HOWEY-IN-THE-HILLS**

BROWNYARD, GEORGE A., C.P.A.; P. O. Box 126

# **INDIAN ROCKS BEACH**

JOHNSON, LLOYD L., C.P.A.; 38 N. Gulf Blvd.

# **JACKSONVILLE**

ANDREWS, MERRILL H., C.P.A.; 1816 Pearl St.

ARMSTRONG, PENDLETON R., C.P.A.; 411 Consolidated Bldg.

BARNES, EDWIN E., C.P.A.; Bureau of Internal Revenue, 3655 Hedrick St.

BARNES, RICHARD L., C.P.A.; Hall & Fisher, 10th Floor, Schultz Bldg.

BENJAMIN, FRANK, C.P.A.; Joseph Hartman & Associates, 703 Lynch Building

BLITCH, GORDON P., C.P.A.; 718 Laura Street, P. O. Box 4794

BRADFORD, HARLAND B., C.P.A.; 1702 Barnett National Bank Bldg.

BROWN, RONALD J., C.P.A.; 906 Edgewood Avenue

BURKE, J. W., C.P.A.; Milligan & Burke, 925 Barnett National Bank Bldg.

CAGLE, WILLIAM EDWIN, C.P.A.; 137 E. Forsyth St.

CARLISLE, ROBERT T., C.P.A.; Smith, Ryan & Carlisle, Independent Life Bldg.

CARTER, ARTHUR H., C.P.A.; Has-kins & Sells, 1825 Barnett National Bank Bldg.

CARTER, WILLIAM H., JR., C.P.A.; 311 West Ashley, P. O. Box 23

CARVER, W. G., C.P.A.; 650 Long-branch Blvd.

COFFIN, E. EMILY, C.P.A.; 718 Laura Street

COLE, FRED E., C.P.A.; Jacksonville Paper Co., 808 W. Bay Street

CURTIS, OMER G., C.P.A.; 16 Arnot Bldg., Jacksonville Beach

DALEY, WILLIAM A., C.P.A.; Treasury Department, Rm. 405, P. O. Bldg.

DANDELAKA, GEORGE W., C.P.A.; Suite #7, 1628 San Marco Blvd.

DAVIS, AARON, C.P.A.; 1113 Florida Title Building

DAVIS, BRUCE L., JR., C.P.A.; Has-kins & Sells, 1825 Barnett National Bank Bldg.

DAVIS, JEWELL A., C.P.A.; Smoak, Davis & Nixon, 310 Seminole Bldg.

EDWARDS, CHARLES H., C.P.A.; Ring, Mahony & Arner, 525 Barnett Bank Building

EISENHART, ARTHUR W., C.P.A.; 2903 College St.

EVARTS, HARRY W., C.P.A.; 1102 Prudential Building

FINK, MALVERN B., C.P.A.; Rieders, Fink & Co., 621 Florida Title Bldg.

FISHER, P. W., C.P.A.; Hall & Fisher, 10th Floor Schultz Bldg.

FORNEY, W. J., C.P.A.; 908 Florida Title Building

FOX, MARK, C.P.A.; 5652 Tanglewood Lane

FRUIN, STEPHEN J., C.P.A.; 6335 Bayridge Rd.

FULLER, ALBERT E., C.P.A.; Has-kins & Sells, 1825 Barnett Bank Bldg.

GOODRICH, CHARLES H., C.P.A.; Goodrich & Varnedoe, 2223 Oak St.

GORDON, RICHARD W., C.P.A.; Hall & Fisher, 10th Floor Schultz Bldg.



# GEOGRAPHICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- HARRINGTON, ALFRED D., C.P.A.; Treasury Dept., P. O. Box 4760
- HARRISON, JAMES O., JR., C.P.A.; 1702 Barnett National Bank Bldg.
- HARTMAN, JOSEPH, C.P.A.; Joseph Hartman & Associates, 703 Lynch Building
- HERNDON, WINFRED L., JR., C.P.A.; 201 American Bank Bldg.
- HOFFENBERG, BENNIE M., C.P.A.; Joseph Hartman & Associates, 703 Lynch Building
- HOFFMAN, LESLIE J., C.P.A.; Has- kins & Sells, 1825 Barnett National Bank Bldg.
- HOWARD, HARLEY, C.P.A.; George Washington Hotel
- ICENHOUR, JOHN E., C.P.A.; 621 Florida Title Building
- IRWIN, ELMER F., C.P.A.; 203 Ex- change Building
- JAMES, BENJAMIN E., C.P.A.; James & Harris, 122 W. Forsyth St.
- JOHNSON, CHARLES W., JR., C.P.A.; 225 Nasrallah Bldg., 2720 Park St.
- JOHNSON, MILO M., C.P.A.; James & Harris, 122 West Forsyth Street
- JOHNSON, RICHARD P., C.P.A.; 1008 Florida Title Bldg.
- JORDAN, JOSIAH M., C.P.A.; 1906 Atlantic Blvd.
- KANTOR, ERWIN P., C.P.A.; 45 Buckman Bldg.
- KAPLAN, BERTRAM H., C.P.A.; Rieders, Fink & Co., 621 Florida Title Bldg.
- KLUTTZ, OREN E., C.P.A.; Bureau of Internal Revenue, P. O. Box 4193
- LeBARON, E. T., C.P.A.; Hall & Fisher, 10 Floor Schultz Bldg.
- LUCAS, JACK W., C.P.A.; 205 Amer- ican National Bank Bldg.
- MacWILLIAMS, ROBERT E., C.P.A.; 1821 San Marco Blvd.
- MAGEE, LEWIS E., C.P.A.; James & Harris, 122 W. Forsyth St.
- MATTHEWS, ASHBY L., JR., C.P.A.; Colonial Oil Co., P. O. Box 4128
- McDONALD, WILLIAM H., JR., C.P.A.; Smoak, Davis & Nixon, 122 Forsyth Street
- MEEK, EMORY L., C.P.A.; Tyson & Meek, 1565 Atlantic Blvd.
- MEEK, JOHN HUNTER, JR., C.P.A.; Tyson and Meek, 1565 Atlantic Blvd.
- MILAM, RALPH L., C.P.A.; 1920 Hendricks Ave., P. O. Box 5066
- MILLIGAN, CLAUDE K., C.P.A.; Milligan & Burke, 925 Barnett Nation- al Bank Bldg.
- MILLIGAN, GEORGE L., C.P.A.; Milligan & Burke, 925 Barnett Nation- al Bank Bldg.
- MITCHELL, FRITZ K., C.P.A.; P. O. Box 507, Arlington Station
- MIZRAHI, JOSEPH M., C.P.A.; 119 W. Adams St.
- MORRIS, BYRON, C.P.A.; Rieders, Fink & Co., 621 Florida Title Bldg.
- MULLANEY, JAMES, C.P.A.; 602 Florida Theatre Bldg.
- NIXON, FRANCIS C., C.P.A.; Smoak, Davis & Nixon, 310 Seminole Bldg.
- OOSTERHOUDT, O. J., C.P.A.; 1007 Barnett National Bank Bldg.
- PALKO, BERNARD E., C.P.A.; Ring, Mahony and Arner, 525 Barnett National Bank Bldg.
- PATRICK, DANIEL L., JR., C.P.A.; 9 North Hogan Street
- RALSTON, ROBERT E., C.P.A.; Hall & Fisher, 10th Floor Schultz Bldg.
- REAMY, ROBERT L., C.P.A.; Has- kins & Sells, 1825 Barnett National Bank Bldg.
- RIEDERS, ROBERT M., C.P.A.; Rie- ders, Fink & Co., 621 Florida Title Bldg.
- RIVERS, JOSEPH F., II, C.P.A.; Mil- ligan & Burke, 925 Barnett National Bank Bldg.
- RYAN, JOHN F., C.P.A.; Bureau of Internal Revenue, P. O. Box 1231
- RYAN, WILLIAM B., C.P.A.; Smith, Ryan & Carlisle, Independent Life Bldg.
- SACK, ELY J., C.P.A.; 713 Florida Title Building
- ST. JOHN, NEWTON D., C.P.A.; 411 Florida Title Bldg.
- SCARBOROUGH, OVID P., JR., C.P.A.; Bureau of Internal Revenue, P. O. Box 4760
- SHEALY, ARTHUR L., JR., C.P.A.; Ring, Mahony & Arner, 525 Barnett National Bank Bldg.
- SHELTON, JOHN W., C.P.A.; Hall & Fisher, 10th Floor Schultz Bldg.
- SHELTON, WOODROW W., C.P.A.; Smoak, Davis & Nixon, 310 Seminole Bldg.
- SILVER, JACK, C.P.A.; Florida Title Building



SMITH, HAROLD W., C.P.A.; 1734  
Mayview Road

SMITH, PLATT T., C.P.A.; James &  
Harris, 122 W. Forsyth St.

SMITH, RALPH Y., C.P.A.; Smith,  
Ryan & Carlisle, Independent Life  
Bldg.

SMOAK, PAUL R., C.P.A.; Smoak,  
Davis & Nixon, 310 Seminole Bldg.

TURNEY, JOHN P., C.P.A.; 116 Lee  
Street

TYSON, H. LYNTON, C.P.A.; Tyson  
& Meek, 1565 Atlantic Blvd.

URBAN, O. RICHARD, C.P.A.; 1007  
Barnett National Bank Building

VARNEDOE, IRA J., C.P.A.; Good-  
rich and Varnedoe, 2223 Oak St.

WARD, J. T., C.P.A.; Hall & Fisher,  
10th Floor Schultz Bldg.

WETHERINGTON, CARLTON A.,  
C.P.A.; 718 Florida Title Bldg.

WINTERBURN, JACK R., C.P.A.;  
1403 Barnett Bank Building

WRIGHT, CARROLL D., JR., C.P.A.;  
Hall & Fisher, 10th Floor, Schultz  
Building

WRIGHT, THOMAS C., C.P.A.;  
Smoak, Davis & Nixon, 310 Seminole  
Bldg.

BELL, WILLIAM H., P.A.; Haskins  
& Sells, 1825 Barnett National Bank  
Bldg.

DISMORE, GEORGE B., P.A.; 1350  
E. Adams St.

DUNCAN, E. ALEXANDER, P.A.;  
131 E. Bay Street

FOYE, ARTHUR B., P.A.; Haskins  
& Sells, 1825 Barnett National Bank  
Bldg.

### KEY WEST

CURRY, ERIC G., C.P.A.; 511 Eaton  
Street

KEMP, ORVIS M., C.P.A.; 518½  
Fleming St.

RAMSEY, ERNEST A., C.P.A.; 411  
Fleming St.

### LAKE CITY

ODOM, DRAKON B., C.P.A.; Darby,  
Darby & Odom, People's Hardware  
Building

### LAKELAND

BORDE, GEORGE H., JR., C.P.A.;  
104½ S. Florida Ave.

EVANS, ROBERT P., III, C.P.A.;  
211 Professional Bldg.

HAMILTON, ROY W., C.P.A.; 104½  
So. Florida Ave.

PROSSER, DAVID S., C.P.A.; 201½  
E. Lemon St., P. O. Box 513

TRIPP, CARL G., C.P.A.; Bunting,  
Comer & Tripp, Broderick Bldg.

TURNER, JOHN A., C.P.A.; 601  
Hawthorne Trail

WILKINS, M. L., C.P.A.; 106½ E.  
Main Street

### LAKE WALES

BUNTING, NORMAN H., C.P.A.;  
Bunting, Comer & Company, Park  
Ave. at Scenic Highway

COMER, H. J., JR., C.P.A.; Bunting,  
Comer & Company, Park Ave., at  
Scenic Highway

INGLEY, HERBERT A., JR., C.P.A.;  
Bunting, Comer & Company, Park  
Ave. at Scenic Highway

### LAKE WORTH

LAWLOR, HAROLD J., C.P.A.; 828  
Lake Ave.

LIST, JOEL, C.P.A.; 828 Lake Ave

### LEESBURG

FAHS, JOHN L., C.P.A.; Kilgore Bldg.

LEACH, G. BLAND, C.P.A.; Kilgore  
Bldg.

### GREATER MIAMI

ABESS, LEONARD L., C.P.A.; Abess,  
Morgan & Altemus, 1620 duPont Bldg.

ADELMAN, MRS. HELEN W.,  
C.P.A.; Pentland, Purvis, Keller &  
Co., 1701 duPont Bldg.

ALFORD, WILLIAM W., C.P.A.;  
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ALLINA, FRANZ, C.P.A.; Harry Blu-  
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Beach

ALTEMUS, ROBERT M., C.P.A.;  
Abess, Morgan & Altemus, 1620 du-  
Pont Bldg.

ANDERSON, K. F., C.P.A.; 248 Pan  
American Bank Building

ARNER, W. W., C.P.A.; Ring, Mahony  
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- BARRY, JOHN J., C.P.A.; 806 Ponce de Leon Blvd., Coral Gables
- BEAME, MILTON, C.P.A.; 2045 S.W. 82nd Court
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- BEER, ALBERT J., C.P.A.; 612 Ainsley Building
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- BRAVERMAN, LEO, C.P.A.; 701 S. W. 27th Rd.
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- COLEMAN, MAXWELL L., C.P.A.; 605 Biscayne Bldg.
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- GOLDSTEIN, BENJAMIN B., C.P.A.; 1242 duPont Bldg.
- GOLDSTEIN, IRVIN M., C.P.A.; 1904 Congress Bldg.
- GOODWIN, HARRY J., C.P.A.; 1210 Ainsley Building
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- GORDON, RALPH, C.P.A.; 521 Seybold Building

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- KREGER, THOMAS B., C.P.A.; Ernst & Ernst, 700 Ingraham Bldg.
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- LEARNER, HOWARD, C.P.A.; 612 Ainsley Building
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- POLLAK, MELVIN, C.P.A.; 1200 S.W. 1st Street
- POMERANTZ, LEWIS, C.P.A.; 2309 West Flagler St.
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- RING, R. WARNER, C.P.A.; Ring, Mahony & Arner, 1201 duPont Bldg.
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- ROSENBAUM, IRVING, C.P.A.; 10 N.E. 3rd Avenue
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- ROSENTHAL, HERSCHEL, C.P.A.; 1542 duPont Building
- ROTH, EDWARD S., C.P.A.; Roth & Gottlieb, 712 Ainsley Bldg.
- ROTH, LOUIS R., C.P.A.; Roth & Gottlieb, 712 Ainsley Bldg.
- RUST, IRWIN C., C.P.A.; 6725 S.W. 51st Street
- RYAN, MISS ELEANOR M., C.P.A.; 1507 Security Bldg.
- SADOFF, MILTON, C.P.A.; Sadoff & Schwartz, 719 Seybold Building
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- SALB, CHESTER E., C.P.A.; 1405 First National Bank Bldg.
- SAMMONS, CLEM H., JR., C.P.A.; 606 Biscayne Building
- SAMUELS, MARTIN, C.P.A.; Abess, Morgan & Altemus, 1620 duPont Bldg.
- SARAVAY, JACOB, C.P.A.; Weber, Thompson & Lefcourt, 245 Shoreland Building
- SATHRE, FLOYD M., C.P.A.; 1953 71st St., Miami Beach
- SCHAFER, ABRAHAM, C.P.A.; 355 Lincoln Rd., Miami Beach
- SCHANFALD, SELWYN, C.P.A.; 10 N.E. 3rd Avenue
- SCHNEIDER, MILTON, C.P.A.; Resnek & Landis, 1820 S. W. 3rd Ave.

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- SCHWARTZ, GEORGE, C.P.A.; 4111 N. Miami Ave.
- SCHWARTZ, GILBERT B., C.P.A.; Sadoff & Schwartz, 719 Seybold Building
- SELDEN, CHARLES B., C.P.A.; 156 W. Flagler Street
- SELIK, MRS. YOLANDE L., C.P.A.; 1016 Biarritz Drive, Miami Beach
- SEVERY, EVERETT W., C.P.A.; 4301 N. W. 7th Ave.
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- MOSS, J. THADDEUS, C.P.A.; 11 Balch Building

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- TURNER, LESLIE C., C.P.A.; Rieders, Fink & Co., 401 Robertson Bldg.
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